"All the News That's Fit to Print."

The New York Times.

THE WEATHER
Cloudy and colder today; Wednesday, unsettled; northwest winds.
Temperature yesterday—Max. 41, min. 32.
For full weather report see Page 23.

VOL. LXXI....No. 23,411. NEW YORK, TUESDAY, FEBRUARY 28, 1922. TWO CENTS In Greater New York | THREE CENTS Within 200 Miles | FOUR CENTS Elsewhere

NEW TRANSIT BILLS GIVE HYLAN'S POWER TO THE STATE BOARD

Would Let Three Commissioners Serve on Control Body Instead of His Appointees.

PLAN HAS MILLER'S BACKING

Intended to Block Obstruction by the City in Test of Consolidated System.

EFFECTIVE FOR ONE YEAR

Mayor Could Then Name Appointees as Already Provided—Other Traction Law Changes Sought.

Special to The New York Times.

ALBANY, Feb. 27.—George McAneny, Chairman of the Transit Commission, had a conference with Governor Miller this afternoon, at which they discussed amendments to the Public Service Commission act.

A bill embodying the amendments was introduced at the session tonight by Senator William T. Simpson of Kings County and Assemblyman George N. Jesse of New York.

One of these amendments takes from the Mayor the right, conferred in the present plan for consolidating the New York traction lines, of naming three members of the proposed Board of Control of seven, and permits the three members of the commission, if they so elect, to act as members of the board. This is the most drastic of the amendments and the one that will draw the most opposition from city officials.

Under the consolidation plan made public on Sept. 29 the board was to consist of three members named by three operating companies and three by the Mayor, the six men to name a Chairman. If they could not agree, the Chairman was to be named by the commission. This right is not disturbed by the amendment, but the law, as proposed, would vest the three members of the commission with the right to serve on the board, remaining Transit Commissioners with the power to name a Chairman. This would give the commission four votes in the board.

Could Serve First Year.

The amendment limits the term of Commissioners on the board to one year. The Mayor then would have the power of naming three men to fill their places. Under the plan the five-cent fare must continue for a year. The purpose of placing the Commissioners in absolute power was to assure a fair test of the plan, it was said, as it was feared that representatives of the city would not act in accord with the other members.

It was explained at the office of the commission that the Commissioners might find it possible to serve on the board through appointment by one of the operating companies. But such a turn to the situation is not expected, and the purpose of the amendment is to place in the hands of the commission full control.

Chairman McAneny said in a statement that if the amendments were adopted the name of the control body should be the Board of Transit Control, and that it should have authority to issue bonds and other evidences of indebtedness; to hold stock and securities of subsidiary operating corporations; to supervise and control the management and operation of the railroads included in the plan, and all other authority necessary to make these powers effective.

The amendments provide that if title to the railroads is to be vested in the city the title shall first pass to an intervening corporation, which would be the board of control.

Control of Companies.

A further provision directs the commission to file with the Secretary of State a certificate of incorporation, granting the right to operate future extensions to the rapid transit systems. A further right conferred by the amendment reads:

"The Board of Transit Control may provide in the certificates of incorporation of such companies that the right to elect Directors thereof shall be vested in others than the stockholders in accordance with the conditions and stipulations contained in the contract and contracts or modifications of contracts executed under or in pursuance of the plan of readjustment.

"Every such corporation shall have power, in addition to the powers conferred by the general and stock corporation laws, to exercise all of the powers of the railroad companies whose properties have been, as in this act authorized, vested in the city and leased to such subsidiary operating companies, and all of the powers conferred by the railroad law, being Chapter 49 of the consolidated laws, and by Chapter 4 of the laws of 1891, as amended."

The next important amendment deals with the fare problem. The general provisions of the act of last year are amended so as to provide that the right, in any contingency, "to change, or authorize a change, in the rate of fare hitherto fixed either by contract, franchise or otherwise, shall apply only to such companies of such individual roads as may be included in the commission's plan of readjustment."

It was explained that this amendment eliminates all hope of present or future increases of fare for any roads not included in the plan. In other words, any company which refuses to join the proposed consolidation will not benefit by any possible increase allowed roads which have joined. The latter can be

Continued on Page Four.

FLORIDA—STOP-OVERS ON ALL ROUND trip tickets. Southern Pines, Pinehurst, Camden; 5 trains South daily. Information, reservations. Seaboard Air Line Ry. 142 W. 42nd St. Tel. Bryant 5412.—Advt.

When you think of writing think of WHITING.—Advt.

Wilson Says Democrats' Time To Serve the Country Is Near

FORT WAYNE, Ind., Feb. 27.—Confidence that the "time is at hand when the Democrats will have an opportunity to serve the country," was expressed by former President Wilson in a letter to Claude G. Bowers, in response to a message sent to him on behalf of the Indiana Democratic Editorial Association by Mr. Bowers.

Mr. Wilson's letter read in part:

"It is very delightful to be associated with such a fighting and forward looking force as the Democrats of Indiana. I wish I had the opportunity to assure them of my confidence that the time is just at hand when the party will have an opportunity to serve the country in more ample measure, and with more lasting benefit than ever before."

BITTER ENDERS START ATTACK ON TREATIES

Johnson Leads in Denouncing Agreements—Calls Yap "Dismal Prologue."

ALL REPORTED TO SENATE

Glass Indicates That Wilson Is Taking No Part in the Controversy.

Special to The New York Times.

WASHINGTON, Feb. 27.—Lively attacks by "irreconcilables" upon the Yap treaty, the Four Power Pacific treaty, the "secrecy" of the arms conference and the alleged plans of the majority leaders to "jam through" the seven treaties and agreements resulting from that international gathering, were conspicuous features of today's Senate session.

The outburst coincided with the formal report from the Foreign Relations Committee of the seven treaties and agreements, but it centred mainly about the Yap treaty, which was the subject before the Senate.

In the course of a violent assault upon the agreement made with Japan relative to Yap and other mandated islands of the Pacific, Senator Johnson of California bluntly styled the treaty a "dismal prologue" of what is to come—"the initial bluff and first surrender."

Senators Reed of Missouri and Robinson of Arkansas joined him in the onslaught.

The majority leaders had originally planned to prolong the session until the Yap treaty was disposed of, but after hours of debate it was finally agreed this evening to postpone the final vote until 2 P. M. on Thursday.

Wilson Not Interfering.

One encouraging event of the day's session to the friends of the conference treaties was a statement by Senator Glass of Virginia, which was taken to mean that ex-President Wilson had not taken any part in the controversy and would not do so.

Senator Glass, who is one of Mr. Wilson's closest friends, told the senate late today that he has seen Mr. Wilson but once, and then only for a moment, in the last three months and that not a word passed between them regarding the treaties resulting from the arms conference.

The Virginia Senator, when recognized by the chair, said:

"Being a newspaper publisher myself, I very rarely take notice of the mistakes which commonly, and inevitably, are made with respect to public matters, because I readily understand how easy it is to make mistakes in the rush and hurry of a daily paper's routine; but there appeared yesterday in The Washington Herald a statement to this effect:

"'Senators Glass and Robinson, Democrats, are considering the advisability of attempting to organize Democratic opposition and hold the twenty-nine in line. Glass has recently had a talk with Woodrow Wilson and is said to have brought back word that the former President remained firm in his decision not to fight the treaty openly. Wilson opposed it, however, Glass was reported by Democrats to have told them.'

"That is the purest invention that ever appeared in a public print. I

Continued on Page Three.

MONDELL PROPOSES TO DELAY BONUS TILL FUNDS APPEAR

House Leader After Seeing Harding Favors Waiting for Clearer Skies.

COUNTS ON BRITISH BONDS

Admits President Is Against No-Revenue Bill — Longworth Says He Would Veto It.

MACNIDER USING PRESSURE

Sees Fordney and Will Confer With Harding Today—Insists Bill Must Be Passed.

Special to The New York Times.

WASHINGTON, Feb. 27.—In spite of assertions that President Harding would veto any soldier bonus bill that did not carry a revenue raising provision, the Republican members of the Ways and Means Committee went ahead today with preparations to report the bill in such form.

Representative Longworth expressed the opinion that formal action would be taken at the meeting tomorrow of the majority members to consider the subcommittee's report. He said he believed that if Congress passed the bonus bill without a revenue provision it would be vetoed.

Later, after a visit to the White House, he asserted that the President still felt that bonus legislation should include a sales tax or be postponed.

Apparently formal action by Congress on the whole proposition is to be delayed. The plans of the Republican leaders seem to be to wait until Senator Smoot and Representative Burton are confirmed by the Senate as members of the Debt Funding Commission and then to have the commission proceed with all dispatch to endeavor to obtain the British bonds, which are expected to result from the funding operations, so that they can be used to pay the bonus.

Chairman Fordney and Representative Mondell, the Republican House leader, conferred with President Harding this morning. Later Mr. Mondell said:

"The President would certainly not be pleased by the passage of a bill which made no specific provision for revenue. Everyone realizes, he thinks, that is the thing that should not be done.

"The country in the main has been for the bonus. Let us analyze the situation. The country in the main for the last two years has been for the bonus, either enthusiastically or indifferently. There has been very little active opposition to it. A number of members took a decided opposition to the bonus two years ago, but they were not sustained or supported by their constituents.

Says Country Favors a Bonus.

"In the meantime, local bonus bills were approved. Every man who wanted to be popular was peddling the bonus whether he was selling oil stock or running for corner, and either directly or inferentially a great majority of the members are pledged to adjust compensation. Not only men who talked openly, but those who have been carefully guarded in their statements said that the sentiment of their districts was for the bonus.

"Some people, who are finding it difficult to raise the money, are writing letters to me and marking them confidential and private. There are some, but not so many who are publicly announcing their opposition. Many are keeping an anchor to windward. Congress was elected by a people, a majority of whom expected a bonus bill and this Congress has been made to feel so obligated and is disposed to pass a bonus bill.

"The situation of meeting the payments is a trying one, as most of the plans proposed for raising the money have not met with general approval. We are still hoping for some little gap between expenditures and income. If the general conditions of the country improve we have every reason to believe, in the not distant future, the income will increase under operation of present revenue laws. In the near future we can secure funds through the sale of foreign securities. Taking that into consider-

Continued on Page Fourteen.

Americans to Help Excavate Carthage; Body of Hannibal to Be Sought First

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Special Cable to THE NEW YORK TIMES.

PARIS, Feb. 27.—A number of Americans and Frenchmen interested in archaeology have formed a project to undertake extensive excavation and restoration work on the site of the ancient City of Carthage.

The leader of the movement, Francis Byron Kuhn, who has already approached the French authorities, has obtained their sanction, and has also succeeded in interesting several French archaeologists and American residents of Paris, who are attracted by the artistic and historic importance of the scheme. The father of the plan is really the French savant P. Renaud, who for many years lived among the ruins of Carthage and gave all he possessed to his dream of restoring the wonderful Phoenician capital. He died there without seeing the fruits of his life's work, which are now to be gathered by others.

A preliminary expedition, starting out in the middle of March to examine the ground, will take photographic films. It will include, besides Mr. Kuhn, Miss J. Osborn, daughter of Professor Henry F. Osborn, the American explorer and geologist; Fred Singer, commercial attaché of the American Embassy in Paris, and Mrs. Singer; the Marquis d'Estailleur de Chanteraine, a young French writer, who recently returned from a diplomatic mission to Syria; Lieut. Col. Simmons and J. McLeod. The archaeologists in charge will be Father Delattre and Dr. Carton, who have spent most of their lives in Carthage.

It is planned subsequently to organize a lecture in the United States to show the films taken with a view to raising funds to carry out the excavation and restoration work. According to French law, archaeological finds become the property of the French Government, but the authorities have promised a percentage of all that is found in Carthage in order to enable donations to be made to American universities and museums.

The gain to the world from the historic point of view will be great if the plan is successfully carried out. The first work to be undertaken this Spring will be to search for the burial place of Hannibal, who lies buried in his armor among the public tombs.

Few sites are of fuller romantic interest than the ancient African port. It was there that St. Louis of France died. One cannot hear the name of Carthage without thinking of Dido, Hasdrubal and Hamilcar. It was there also that St. Cyprien, St. Maurice and St. Perpetua were martyred in the early Christian days, while the story of St. Augustine is closely linked with the city, from which venturesome trading ships sailed forth to the four corners of the earth.

HAVANA—ATLANTIC COAST LINE. "Havana Special" only direct through train. 1348 B'way. Tel. Longacre 5962.—Advt.

TRY DEWEY'S "GRAPEFUL." Delicious (Sparkling white grape juice). Only Store, 138 Fulton Street, New York.—Advt.

German Armament Secrets Sold to Japan; Seven Germans Tried for High Treason

BERLIN, Feb. 27.—German military and naval secrets of much importance have come into the hands of Japanese Government agents, according to information which has reached authoritative circles in Berlin. Among these are processes for the manufacture of star shells, the formula for a contact fuse which the Germans used advantageously for range finding when time-exploding fuses were unsatisfactory, and "certain submarine plans and naval secrets which have been betrayed, to the detriment of the German Empire."

For the theft of these submarine plans and other secrets, which took place several months ago in Kiel, at least seven Germans have been tried for high treason secretly before the Leipsic court, and four of them received sentences of from seven months to one and a half years' imprisonment. Four of the convicted men were former German officers; the others were employes of a well-known German manufacturing firm which filled huge war orders.

The trials, which were held last December, gave no indication that the Japanese Government was concerned, but reports in the hands of responsible diplomatic officials in Berlin say: "The defendants attempted with some success to dispose of their information to the Japanese Embassy in Berlin." It was added that "for the good of the German Empire it was necessary that the trials should be secret."

Complaint is heard in German industrial quarters that with the secrets already in the hands of the Japanese, through the seizure of many German patents during the war, the Germans are greatly handicapped commercially. Warning to the Japanese that they must have "care for German rights" has been issued from what is described as "an important high industrial circle."

MORSE, WITH 3 SONS, 8 OTHERS, INDICTED

Accused of a Conspiracy to Defraud the United States and Fleet Corporation.

THIRTY "OVERT ACTS" CITED

Morse Says Daugherty Has Bias Against Him, but Lasker Says Case Is Ship Board's Alone.

Special to The New York Times.

WASHINGTON, Feb. 27.—The Grand Jury for the District of Columbia returned indictments today against Charles W. Morse, his three sons and eight others, charging conspiracy to defraud the United States and the United States Shipping Board Emergency Fleet Corporation in connection with war contracts made by a number of so-called Morse companies.

The indictments follow investigations begun last Summer by the Shipping Board which resulted last December in Morse's arrest on a conspiracy charge and release under $50,000 bail.

Two true bills, each containing two counts, were filed with Chief Justice McCoy of the Supreme Court of the District of Columbia. One of the indictments charges that the twelve defendants conspired to defraud the United States in violation of Section 37 of the Criminal Code, while the other bill charges conspiracy to defraud the Emergency Fleet Corporation in violation of Section 35 of the code.

List of Men Indicted.

Along with Morse, all the indicted men were connected with shipbuilding companies in which Morse was interested—the Groton Iron Works of Groton, Conn.; the Virginia Shipbuilding Corporation of Alexandria, Va., and the United States Transport Company, Inc. They include the financier-shipbuilder's sons, Erwin A., Benjamin W. and Harry F. Morse, who, with their father, were Directors of the three shipping companies; George M. Burditt of New York, an attorney for the three corporations; former Judge W. W. Scott of Washington, who was attorney for the Virginia yards; Nehemiah H. Campbell of New York, Director of the Groton Iron Works and Assistant Treasurer of the United States Transport Company; Rupert M. Much, President of the United States Transport Company and Assistant Treasurer of the Virginia Shipbuilding Company; Richard O. White of New York, Assistant Treasurer of the Groton Iron Works and later President of the United States Transport Company; Colin H. Livingston of Washington, national head of the American Boy Scouts, who was President of the Virginia Shipbuilding Corporation; Leonard D. Christie of Washington, Treasurer of the Virginia Shipbuilding Corporation, and Philip Reinhardt of Baltimore, former auditor of the Emergency Fleet Corporation.

The contracts between the Emergency Fleet Corporation on the one side and the Groton Iron Works and the Virginia Shipbuilding Corporation on the other are said to involve $40,000,000. No estimate is made in the indictment of the full amount which the defendants are charged with having misappropriated, and Fletcher Dobyns, assistant to the Attorney General, who has handled the case from the start, declined after the indictments were returned to set any figure.

William G. McAdoo Mentioned.

One feature of the indictments is mention of the names of William G. McAdoo, former Secretary of the Treasury, and Stuart C. Gibboney of Barber & Gibboney, 165 Broadway, New York, who are alleged to have conveyed statements to Shipping Board officials concerning the excellent financial condition of the Virginia Shipbuilding Corporation. Although it states that Messrs. McAdoo and Gibboney acted as lawyers for the corporation, the indictment does not charge them with having knowledge of the alleged falsity of their representations to the Emergency Fleet Corporation.

Before he left for New York this afternoon, Charles W. Morse gave out a statement declaring that his indictment was "terribly unjust," and that it was due to the personal animosity of Attorney General Harry M. Daugherty. Morse stated that Daugherty acted as one of his attorneys in securing his release "in a dying condition" from the Atlanta Federal Penitentiary, and that the Attorney General harbored resentment against him on account of a disagreement over fees.

Attorney General Daugherty took no notice of the Morse statement, and no comment was made upon it by officials of the Department of Justice. A. D. Lasker, Chairman of the Shipping Board, declared, however, that the Attorney General had no part in the case against Morse, which, he said, was

Continued on Page Twelve.

INDIGESTION DEPRESSES MILLIONS WHOM BELL-ANS WOULD RELIEVE.—Advt.

RECEIVER FOR FOUR MORE BROKER FIRMS

Prosecutor to Start Magistrate's Inquiry Into Cotton Trading on Thursday.

DIER APPLICATION IS DENIED

Court Allows Examination of Books—Grand Jury Gets More "Bucketing" Evidence.

Three more brokerage firms, Mosher & Wallace of 33 Broadway, Gamble & Yates of 82 Broad Street and Shewry & Falkland of 198 Broadway were thrown into involuntary bankruptcy yesterday, and one firm, C. W. Starbuck & Co., of 20 Broad Street, made an assignment for the benefit of its creditors. This increased the number of brokerage firms which have failed in the last five business days to fourteen.

District Attorney Joab H. Banton announced that he would start a John Doe inquiry into trading in cotton before Chief Magistrate William McAdoo at the Criminal Courts Building on Thursday. The inquiry will start with an investigation of the American Cotton Exchange and some of its members, and will be public, in accordance with the request of officials of the Exchange.

Judge Learned Hand of the United States District Court denied the application of Elmore D. Dier for an injunction to restrain the District Attorney from examining the books of E. D. Dier & Co., now in bankruptcy, in connection with complaints against the firm which have been received at the District Attorney's office. There were said to be two complaints against Dier & Co., and Mr. Banton said he would direct an examination of the firm's books at once.

Printers Sign Petition.

The petition against Mosher & Wallace, who were said to be members of the New York Curb Market Association, was signed by Charles D. Gilbert of the Gilbert-O'Farrell Printing Company, who presented a claim of $911. Judge Hand appointed Louis B. Wehle of 111 Broadway receiver, under bond of $30,000.

The petition declared that the firm, which is composed of William J. Mosher and Forrest W. Wallace, has liabilities of $175,000. The quick assets were estimated at $150,000, and there were said to be in addition "frozen" assets of considerable value. The failure was said to have been precipitated by the failure of other brokerage firms and "general unrest and lack of confidence." Saul S. Myers, attorney for the creditors, said that no charges of "bucketing" had been made against the firm.

Claims aggregating $5,450 were filed against Gamble & Yates by the three petitioning creditors, Stephen U. Hopkins, Marie E. Dow and Charles Witson. The firm is composed of Henry P. Gamble and George Stiles. Ben A. Matthews of 2 Rector Street was appointed receiver. The liabilities were estimated at $70,000, and the assets at $20,000. Olcott, Bonynge, McManus & Ernst are attorneys for the petitioning creditors. Gamble & Yates maintained an uptown branch at 587 Fifth Avenue, and were said to have many women customers.

The petitioner against the firm of Shewry & Falkman, composed of Charles W. Shewry and Donald Falkman, was the Peerless Quality Company with a claim of $516. The liabilities were estimated at $60,000 and the assets at $26,000. Henry B. Singer was appointed receiver. Saul S. Myers is attorney for the creditors.

The assignment of C. W. Starbuck & Co. for the benefit of its creditors was to Nelson M. Cooper of 247 West 104th Street. The partners in the firm are Calvin W. Starbuck and Frederick W. Wright and Edward Stetson of 140 Nassau Street is attorney for the assignee. The estimate of assets and liabilities was not disclosed in the assignment.

Wants Receiver Restrained.

Judge Hand signed an order directing Earl B. Barnes, receiver for Thomas H. Cowley & Co., which went into bankruptcy on Saturday, to show cause why he should not be restrained from disposing of certain securities that have come into his possession as receiver. The order was granted on petition of Henry L. Erney, who claimed ownership of 2,000 shares of Mexican Railway preferred and 200 shares each of Interborough Rapid Transit and Santa Cecelia Sugar.

District Attorney Banton's decision to conduct a John Doe inquiry into methods of trading in cotton was the result of a visit of officials and attorneys of the American Cotton Exchange, against which two complaints have been filed, in addition to complaints against several members. In the delegation that called on Mr. Banton were A. W. Graham, President of the American Cotton Ex-

Continued on Page Five.

Smoke "IN-B-TWEEN"—Finest little cigar in the world.—Advt.

LINDSAY, INDICTED AS ARCH CROOK, CAUGHT NEAR PHILADELPHIA

Promoter Denounced by Women as $1,000,000 Swindler Jailed at Ardmore.

BROUGHT HERE EARLY TODAY

Prisoner Says He Has Been Lied About and Will Straighten Things Out.

MONEY IN HIS WIFE'S NAME

N. J. Fitzsimmons, Who Mobilized the Victims, Thinks Losses Can Be Recovered.

Special to The New York Times.

PHILADELPHIA, Feb. 27.—In a room he had occupied since Thursday at the fashionable Green Hill Farms apartment, Overbrook, Alfred E. Lindsay, for whom a nation-wide search was begun by the New York authorities on the charge of fleecing prominent New York women of upward of $1,000,000, was arrested tonight about 8 o'clock. He was traced to the apartment house where he was in hiding with his wife, through evidence obtained by a Pennsylvania Railroad detective, who turned up checks for trunks of Lindsay at his various stops since he disappeared, and turned over the information to the authorities.

Lindsay and his wife were registered at the Green Hill Farms as "A. R. Brooks and wife." None of the guests, many prominent socially, knew of their presence, as they took all their meals in their room. They were there when Detective Roddy of New York and Captain James I. Donaghy of the Ardmore police came to the hotel tonight in search of them. A head waiter was sent to knock on the door of their room and ask for the dishes.

"I'm in bed and the dishes were taken out a half hour ago," said a man's voice from inside.

The head waiter persisted, but the man repeated his refusal to let him in. The New York detective and Captain Donaghy then took a hand.

"You'll have to open the door," they said, "you're Lindsay and we want you."

"You're mistaken, men," he said as he opened the door. "I'm not Lindsay."

The police insisted that he was. Then he said: "Well, I might as well come along with you. A lot of people have been lying about me, and I guess I might as well see the thing out. I thought I had some friends, but they've all jumped out on me and left me alone. I'll straighten it out all right."

Lindsay was taken out of a side door of the hotel quietly and hustled to the Ardmore Police Station in an automobile. Since Lindsay left New York with his wife it was said they had stopped at the Robert Treat Hotel, Newark, N. J., where Lindsay registered in his right name, and from there to the Shoreham, in Washington. They left Washington last Thursday afternoon for Philadelphia and went to the Bellevue-Stratford. They then went to the Green Hill Farms Apartments on the western edge of the city. Lindsay tonight waived extradition and left for New York at midnight.

Arrives in New York.

Lindsay arrived at Pennsylvania Station at 2:30 o'clock this morning, in the custody of Detective Sergeant William Roddy of the New York police force. He rode in the rear sleeper of the train from Philadelphia and was not handcuffed to the policeman.

Assistant District Attorney Richard J. Murphy and Detective Sergeant Daley were awaiting the prisoner on his arrival. Mr. Murphy ordered the detectives to take Lindsay to the District Attorney's office downtown immediately, so that he could be questioned without loss of time regarding the charges of women that he swindled them out of enormous sums of money.

Mr. Murphy expressed surprise that Detective Roddy had not brought back Lindsay's wife, who accompanied him on his flight to Philadelphia. He asked where she was, and Roddy replied that he had left her in the apartment house in Overbrook, where Lindsay was arrested. Murphy said he would telegraph to Philadelphia to have Mrs. Lindsay put under surveillance.

Lindsay was calmly smoking a cigar when reporters at the Pennsylvania Station asked if he had any comment to make on the charges against him. "I have nothing to say," was his reply. Detective Roddy said his prisoner made

Continued on Page Seven.

Cardinal Gibbons Urged All Catholics to use the MANUAL OF PRAYERS.—Advt.

Ex-Kaiser Is Hard Up, He Says, Refusing a Donation

Copyright, 1922, by Chicago Tribune Co.

BERLIN, Feb. 27.—"I am hard up and confining myself to the necessities of life."

The Association of War Veteran Cripples received the foregoing in a letter from former Kaiser Wilhelm in reply to the cripples' request for the Kaiser to send a donation. Instead of a donation the Kaiser sent a photograph of himself in the uniform of a Field Marshal, which action did not cause any particular joy to the cripples.

In explaining his failure to inclose a check, the Kaiser declared that living in Holland was terribly expensive, as he received his income from Germany, and he only got 1 guilder for 30 paper marks. Therefore, he had discharged most of his servants and restricted his table and he had no money left for charity.

HARDING TO PROPOSE SHIP SUBSIDY TODAY

Will Address Congress on Plan to Extend Aid of About $50,000,000 a Year.

$30,000,000 TO BE DIRECT

Raised by Diverting 10% of Customs Duties—Other Steps to Support Merchant Marine.

Special to The New York Times.

WASHINGTON, Feb. 27.—President Harding will appear in person before Congress tomorrow with a message outlining the Administration's recommendations for legislation extending Government aid to American shipping.

His message will embody the essential features of a report that has been made by United States Shipping Board experts who have spent the Winter studying the problem. This report was completed early this month and has been carefully gone over by the President, who has had a number of conferences on the subjects with Chairman Lasker of the Shipping Board.

From unquestioned sources it has been learned that the President will urge:

1. The direct appropriation from the Treasury of 10 per cent. of the customs duties, which, under the present estimated returns, will yield $30,000,000 for 1923.

2. The creation of a $125,000,000 ship construction loan fund, the Shipping Board being empowered to loan as much as two-thirds of the total cost of building a ship of approved type at a rate of interest of 2 per cent.

3. Relief from corporation taxes to the extent of 5 per cent. to firms consigning their imports and exports to American vessels.

4. The appropriation of all the revenues, derived from port and lighter charges, to a fund, from which retainers to the extent of $3,000,000 will be paid officers and men, enrolled in the United States Naval Reserve, which is to be created.

5. The allowance of a higher depreciation charge to shipowners than now is permitted by the Treasury Department in making out income taxes and other exemptions to steamship companies in taxation.

6. The broadening of the Shipping Board's powers in making sales, so that the board will be permitted to sell steamers at the world's market prices, without taking into account the replacement value or the original cost of production.

The indirect aids, which President Harding will recommend, will include:

1. The enforcement of Section 21 of the Merchant Marine act of 1920, by virtue of which the Shipping Board will restrict the granting of preferential rates on exports to those commodities to be shipped overseas in American vessels.

2. The enforcement of Section 28, by which the coastwise laws will be extended to the Philippines.

3. The passage of legislation requiring 50 per cent. of immigrants from maritime countries and all of the immigrants from non-maritime countries to embark on ships of American registry.

4. Granting specific permission to railroads to own ships operating in all foreign trades.

5. The assurance that the army and navy transport services will be discontinued when private interests establish adequate sailings.

It is estimated that subsidizing the merchant marine will result in a cost of about $50,000,000 a year upon the Treasury.

Legislation providing for the direct and indirect subsidies has been prepared un-

Continued on Page Three.

Four Killed, Many Wounded, in Mexico City As Police Battle With Striking Chauffeurs

MEXICO CITY, Feb. 27 (Associated Press).—Four persons were killed and many wounded this afternoon when the police fired on a crowd of striking chauffeurs who were holding a demonstration in front of the City Hall. Two of those killed were chauffeurs and two policemen.

The chauffeurs called a strike this morning owing to a disagreement over the issuance of licenses and held numerous parades. They assembled in front of the National Palace shortly after noon, at the moment when Miguel Alessio Robles was being sworn in as Secretary of Commerce and Industries.

The police at first fired over the heads of the chauffeurs, but when the chauffeurs charged they fired point blank at the advancing men, two of whom were killed outright, while a score of others were wounded. The chauffeurs then retreated behind statues in the plaza, maintaining their fire, which resulted in the death of two policemen.

During their rush on the police the chauffeurs captured several swords and took them to the National Palace and delivered them to the Presidential Guard with great ceremony.

Desultory firing continued for more than an hour. It eventually was silenced when President Obregon, from the National Palace, sent out officers ordering a cessation of the sniping.

Virtually every electric light in the Zocalo was shot out during the fighting and business houses adjacent to the scene closed down. The Zocalo was crowded with people incidental to the swearing in of Señor Robles, and it is considered remarkable that only four persons were killed during the hour's hostilities.

The chauffeurs continued their demonstrations during the afternoon.

Cecil Lean and Cleo Mayfield in "The Blushing Bride," a laugh hit. Astor Theatre.—Advt.

LONDON BEGINS FETE ON EVE OF WEDDING OF PRINCESS MARY

Sightseers and Holiday Makers Watch for a Glimpse of Bridal Couple.

CHEERED AS THEY APPEAR

Princess Limits Decorations' Cost, but Triumphal Arches Are Erected.

RECEIVES WANAMAKER GIFT

Ambassador and Mrs. Harvey to Be Only Americans Officially Present in Abbey.

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Special Cable to THE NEW YORK TIMES.

LONDON, Feb. 27.—London gave itself up today, in preparation for Princess Mary's wedding tomorrow, to sightseeing and holiday making. All day long before Buckingham Palace crowds waited for a chance to see the bride and thronged around her when she drove out.

Along the route of the procession, and especially near Westminster Abbey, the crowd was so thick that omnibuses, motor cars and other wheeled traffic moved only with the greatest difficulty. People of all classes and all ages were out to see the preparations, and they came in numbers that surprised the police and put business out of gear.

It was a spontaneous demonstration and the evident loyalty on the part of such an enormous proportion of the population which it expressed is likely to give pause to those people who, it is understood, have been considering the possibility of making trouble in the West End of London tomorrow. Various reports have been current regarding a projected demonstration of the unemployed, but whatever grounds there may or may not be for them, it is certain that the authorities are well prepared to deal with any attempt to cause disorder.

Lascelles Eludes Crowd.

The centre of interest today was naturally Buckingham Palace. For a week past little groups of people have been continually gathered outside the gates, hoping to see the King, Queen or Princess drive out. Today the crowd had swelled to considerable size. Some had come prepared for long vigils with stools, flasks and sandwiches, apparently expecting to be able to sit there all night. They were keenly interested in the smallest happenings within the palace court.

Lord Lascelles came to pay his regular morning visit to his betrothed, but he was too old a campaigner to be caught. He passed safely through the spectators' lines, having hired an ordinary taxicab and made his own big automobile follow immediately in its wake. The crowd saw the taxicab and turned from it in disdain. It surged toward the motorcar ready to cheer, but found it empty, and turned back just in time to see the tall figure of Lord Lascelles disappearing into the palace.

That disappointment was partly atoned for by the stream of visitors who came to the palace, and after a few words with the policemen at the gate were admitted. Many of them were coming to make presentations of gifts, for even today Princess Mary was obliged to give up several hours to a reception of deputations. Much interest was shown in a couple of working girls who had come unannounced and were permitted to cross the courtyard to leave their person present at the palace door.

Soon after noon a real thrill came. A big automobile was seen to leave the inner court of the palace and make for the main gate. Could it possibly be true that the Princess was really coming out? it was asked. With one impulse the crowd left its position and surged forward. The police ran hastily and tried to form a cordon on each side of the gate. The crowd paid no attention to them and pushed forward. It had caught sight of the Princess. She was there with Lord Lascelles and a lady in waiting. The very thing the crowd had been waiting for all those weary hours was happening and what were police to them; they just shoved the police to one side and dashed at the motorcar.

The car came to a standstill and for a moment or two the Princess was surrounded by a cheering, shouting throng. She leaned forward smiling and bowing, blushing as well, while Lord Lascelles, who seemed to be much amused, kept raising his hat. In a minute or so the police had forced their way around the car, and, holding on to it while they shoved back the people, they cleared a way for it to proceed to St. James's Palace.

When the Princess came back half an hour later the police were better prepared and the approach to Buckingham Palace was kept clear.

In the afternoon the last of the pre-wedding receptions was held. It was of a special character, being intended largely for farmers and other tenants of the King's and the bridegroom's estates. A number of the tenantry from the Harwood estate in Yorkshire, who have known Lord Lascelles from boyhood, were invited and were presented to the Princess, who is to live among them.

Whitehall and Westminster Abbey were other places which drew the densest crowds. Along Whitehall the Government offices were hanging out their flags and placing scarlet, blue and gold cloths on their window sills. New flags had been placed on the cenotaph and stands were being rushed up in front of many of the shops.

More formal decorations had been confined to Parliament Square on which the houses of Parliament and Westminster Abbey are situated. Princess Mary had let it be known that she did not wish a great amount of money to

these hard times to be spent on the street display, and the Westminster Borough Council had been content with setting up lofty pylons with brightly colored banners connected with lines of many hued flags and white paper roses. On the pylons were the initials "M" for Mary and "H" for Harry, the bridegroom's first name. Medallions showing pictures of the bride and bridegroom in profile were wreathed in flowers.

Banners displayed the arms of Westminster City or the coats of arms of the Princess and Lord Lascelles, then there were two triumphal arches crowned with silver wedding bells and bearing the inscription "Westminster wishes all happiness to the bride and bridegroom; may your path unfold in brightness."

Even today it was a highly picturesque scene, but tomorrow, when the two stands in Parliament Square and the long rows of seats in front of the Abbey and on the steps of Westminster Hospital are filled with spectators and the streets are kept clear by files of troops, the sight will be fine in the extreme, particularly if the weather is good. The meteorological office predicts that Tuesday is likely to be showery with bright intervals.

Harveys Only American Guests.

Ambassador and Mrs. Harvey will be the only Americans present officially at Princess Mary's wedding. All the other members of the embassy have been invited to one or other of the wedding receptions, which have been held in the last few days at Buckingham Palace, but the space in the Abbey itself is so limited and the demands upon it have been so great—Lord Lascelles himself was obliged to cut down the list of his relatives to be invited—that it was found impossible to ask more than the head of each embassy and legation in London. Of course there will be a number of American women present who have married Englishmen of position and are therefore included in the invitations.

The English-Speaking Union, which has offices overlooking Trafalgar Square, has made the most of its opportunities and has apportioned its window space by ballot among its members. Half a dozen Americans were among the lucky ones and will consequently be able to see the procession to and from the Abbey to great advantage. Many others have taken seats on the stands, even at the high prices asked for those near Westminster, and have also arranged for dinner parties in big hotels to celebrate the occasion.

Colonel W. E. Wood, as the representative of Rodman Wanamaker, was received this morning at Buckingham Palace by Princess Mary and Lord Lascelles to present to them a pair of solid silver candelabra of nine lights. They were fine specimens of the American silversmiths' art, and were elaborately decorated in Louis Quatorze style, with shell scrolls and female winged figures. For a quarter of an hour the Princess and Lord Lascelles chatted with Colonel Wood, expressing their real admiration of the candelabra and their appreciation of Mr. Wanamaker's kindness in sending them over by special messenger. They asked many questions about America and kept Colonel Wood so long that he began to fear he was trespassing on their time.

Letter of Thanks to Wanamaker.

"The Princess made me feel quite at home at once," he said, "and she seemed to take an almost childish pleasure in Mr. Wanamaker's gift."

She handed to Colonel Wood a letter of acknowledgment in which she said: "May I assure you that the candelabra will be placed among my choicest possessions and will always be greatly treasured by me?"

Francis E. Powell today received a telegram from Princess Mary requesting him to "convey to Mrs. Archibold Saunderson of Washington my great appreciation of her generous gift to the Girl Guides of Fox Lease Park." This kind act, added the Princess, would greatly help to increase the usefulness of the guide movement.

Fox Lease Park is an old Georgian structure just outside the town of Lyndhurst, standing in eighty acres of land which are included in the gift. Lyndhurst is on the border of the New Forest, so called because it was new when King Rufus was shot there in the year 1100. There are nine bathrooms and twenty-four bedrooms in the house, some parts of which contain decorations done by one of the famous brothers Adam.

Half of the £8,000 raised by the Marys of the empire as a wedding gift to the Princess it is understood will be devoted toward the endowment and equipment of a mansion for its new purpose. With the other half, a rope of pearls has been purchased. It is hoped to have the mansion ready for occupation by April and it is expected that the Girl Guides summer camp will this year be formed in the ample grounds surrounding it.

170 to Be at Breakfast.

Practically all the seating arrangements and the distribution of tables for the royal wedding breakfast were complete tonight. Including the King and Queen, the bride and bridegroom the company will number 170. The banqueting room not being sufficiently commodious to accommodate all the guests, the State ball supper room has been utilized. Practically all the members of the royal family in London with a number of other royal relatives will be present.

Elaborate preparations are being made to show motion pictures of the royal wedding tomorrow afternoon and evening in the provincial cinemas. Airplanes and special trains will be used to rush the films to town as far north as Edinburgh and it is expected that they will be shown in the evening in the Paris cinemas. Orders for wedding films have been received from as far afield as Chile, Peru and Australia.

Lascelles May Be Made a Duke.

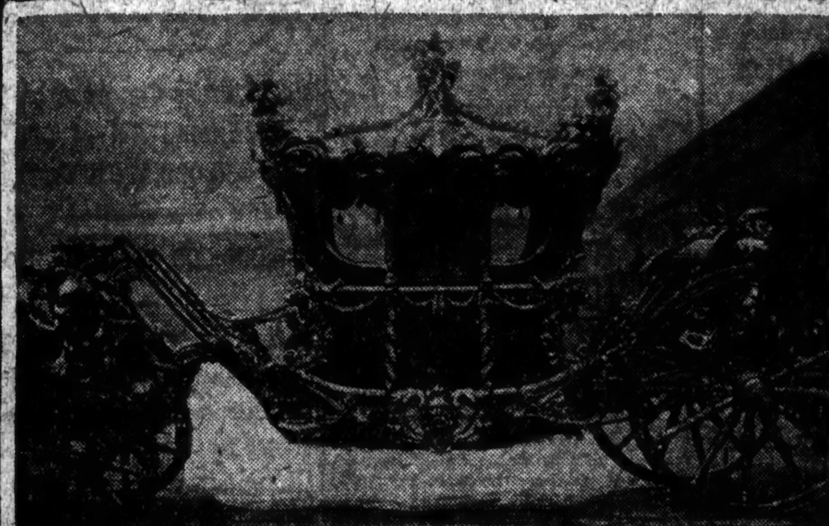
LONDON, Feb. 27 (Associated Press).—It was being conjectured today whether the incident at the wedding breakfast following the marriage of the Princess Royal will be repeated at the Palace function following the Abbey ceremony tomorrow. On that occasion Queen Victoria had the guests who crowded the old Throne Room fill their glasses and invited them to drink to the welfare of "Louise, my beloved granddaughter, and her husband, the Duke of Fife." Before that time the bridegroom had been known only as Earl Fife, and this was the first intimation that he had been advanced in the peerage. It has been rumored that a Dukedom will be conferred upon Viscount Lascelles tomorrow.

When the betrothal was announced it was expected that many members of royal families from abroad would be invited to the ceremony, but only the son and daughter of the King of Spain and Grand Duke Michael and Prince Nicholas of Rumania will be present, they being the only members of other royal houses chancing to be in England at this time.

The list of royal wedding presents issued at Buckingham Palace tonight comprises 908 separate articles. Among the latest is a sum of more than £1,200 toward a present for Princess Mary subscribed by women of Southern Ireland. All classes contributed, the contributions varying from a few pence to a few pounds. It is understood that the Princess will choose a gift closely associated with Southern Ireland.

PRINCESS MARY, A BRIDE TODAY, HER WEDDING COACH, AND SCENE OF HER HONEYMOON.

A CORNER OF WESTON HOUSE, SHROPSHIRE,
Where the First Three Weeks of the Honeymoon Will Be Spent.



THE CORONATION COACH,
In Which Princess Mary Will Drive With Her Father to Her Wedding. It Was Built 150 Years Ago and Cost $38,000.

NEWEST PHOTOGRAPH OF PRINCESS MARY, ISSUED ON HER WEDDING EVE.

Rescuer of Lascelles Invited.

An interesting incident is disclosed relating to one of the wedding guests, credited with having rescued Viscount Lascelles under shell fire. Private Robert Benstead of Leeds holds a special invitation ticket. Benstead served in the First Grenadier Guards with Lascelles. When the Viscount was wounded by a shell fragment, and fell across an old broken trench, Private Benstead rescued him, dressed his wounds and brought him to safety.

There is a tradition that the mother of a bride of the English royal house must be the first to speak to her daughter on her wedding day. Partly due to this tradition, but probably more because of natural inclination, the Queen will awaken Princess Mary and express maternal wishes for the bride's happy future.

The Princess is greatly interested in folklore, which characterizes Shrove Tuesday, and Tuesday in general as a lucky day, the adage running: "Monday for health, Tuesday for wealth, Wednesday the best day of all."

Other sayings pertaining to marriages which have long been honored by the superstitious accord with the royal wedding programme. Mary's bridal gown is of silver, with white train, which is true to the rule—"Married in white, it's sure to come right."

It is not known whether the Princess intends to adhere to the admonition which forbids a bride to look into a mirror after she has donned her wedding gown.

Princess Will Change Initial.

By marrying the Princess will have changed her initial, which is considered lucky, as "to change the name and not the letter is to change for the worse and not the better." But notwithstanding all signs, favorable and otherwise, it is recalled that Princesses are supposed to possess their own magic and charms to carry happiness with them.

The gigantic wedding cake, which the bride will assist in cutting at Buckingham Palace after the ceremony, is symbolical of the Empire. It contains wheat from Canada and Australia, currants from Tasmania, raisins from Africa, citron from India, peel from Malta, almonds from the Canaries, spices from Ceylon, Borneo and Zanzibar, sugar from the Barbados, Devonshire eggs and Irish and Australian butter. Of this huge blending of the Empire's produce the guests will partake during the reception at the Palace in the afternoon.

At 3:30 o'clock the new Viscountess and her husband will drive to Paddington station, where a special flower bedecked train will await them for their honeymoon journey to Shropshire. The Buckingham Palace officials have ordered a quantity of artificial rose petals made by disabled war veterans, which will be substituted for confetti.

Bay Horses to Draw Carriages.

Each carriage in the wedding procession, including those occupied by the royal family, will be drawn by a pair of bay horses, instead of teams of six or eight, according to additional details announced tonight. However, for going away the bride and bridegroom will ride behind four Windsor grays.

Returning from the Abbey the King and Queen will occupy the crystal coach, which will have carried the King and the Princess to the church, while the newly wedded couple will occupy the coach that brought the Queen and her sons to the ceremony.

Most of the presents received by Princess Mary are of a useful character, but one mammoth necklace, loaded with jewels, is so ponderous that it has drawn from Prince George the designation of "Mary's serial necklace," as it will have to be worn in instalments. This gift recalls a remark made aside by the late King Edward to a member of his party when a similarly weighty present was given to him in India—"Now get a crane and let's take it home."

Among those assembling in London today are a score of the most accomplished bell ringers from all parts of the British Isles, who will ring out the wedding chimes from the Abbey towers after the ceremony.

Fireworks displays will be held throughout the United Kingdom tomorrow night. Elaborate set pieces which will picture the features of the bride and the bridegroom against the skies are among the novelties to be used in these displays.

Trades and Crafts Offer Gifts.

Several hundred men, women and girls of the United Kingdom are proud of having had some small part in the designing and manufacture of various articles of Princess Mary's trousseau. The trades and crafts they represent range from Irish colleen embroiderers, who helped make the lingerie, to gold miners of South Wales, who "mined" the metal from which the wedding ring was made.

Many articles of the bride's wedding apparel and traveling attire were presented as gifts from various guilds and industries. Even the bride's bouquet is to be an evidence of good wishes from admirers—it will be presented by the Gardeners' Company, one of the ancient City of London tradesmen's organizations.

Princess Mary's wedding gown, like those of her eight bridesmaids, will be of white silk ornamented with silver tissue. What form of headdress the bridesmaids shall wear has been a subject of much consideration. At former royal weddings the bridesmaids have worn veils. It has been suggested that those of the Princess wear wreaths of flowers or bands of silver tissue.

Princess Mary will wear the wedding veil worn successively by Queen Victoria, Queen Alexandra and her mother, Queen Mary.

The bride has had a wonderful cloak prepared for wear as she drives to and from the Abbey. It is of pure white fur and is modeled upon a similar garment worn by Lady Patricia Ramsay three years ago.

Fine Fabric for Bride's Train.

Surmise as to the bridal train was ended by the announcement that a bit of "the most beautiful cloth ever woven in England" had been delivered to the Princess's dressmakers for use in fashioning that part of her gown. The surface is of satin smoothness over finest silver, to which a backing of silk has been given that covers any slight roughness which the silver threads might offer to the touch. This makes a soft and pliant fabric that has a wonderful shimmer like that of clear, running water under the light. The silver threads were spun in London and the finest of China silk was used.

During the weaving of this triumph of the craft a screen of white cotton was erected about the loom to keep all dust away. The weaver is one of the few craftsmen who have mastered the intricate art of weaving three-pile velvet.

The Clanricarde jewels have passed into the possession of Princess Mary, but it is unlikely that she will be able to wear any of them on the day of her wedding, as they have not been worn since the early days of Queen Victoria's reign and are therefore now hopelessly old-fashioned. The whole collection needs resetting in order to bring them into accordance with modern taste. From his eccentric kinsman, Lord Clanricarde, Viscount Lascelles inherited £2,000,000.

The bride has accepted a pair of Norwich-made shoes made by ex-service men. They are of fine cloth-of-silver brocade with a Louis XIV. heel, English hand-buffed leather soles and white kid lining. The buckle consists of a trefoil pattern looped bow of fine seed pearls on a wisp of silver tissue.

From the Worshipful Company of Glovers, Princess Mary has received an outfit of gloves, plain, full length white kid gloves for the wedding and an assortment of walking, riding, driving and hunting gloves of the finest skins, made with the greatest care.

Twenty-five London shops have received patronage from the bride in the completion of her wedding wardrobe. They embrace makers of afternoon dresses, evening dresses, coat dresses, evening coats, jumpers, handkerchiefs, shoes, hats and lingerie. In addition, homespuns for traveling suits and lace and embroideries for lingerie have been obtained from Scotland and Ireland.

Princess's Coat of Arms.

Many persons have been inquiring about Princess Mary's coat of arms, for the details are wanted for different purposes in relation to her wedding. Some have even asked for particulars of her crest, ignorant of the fact that she has none, and, as a Princess, never will, says an authority on heraldry, writing in The Daily Mail.

It is not generally known that the royal arms are not hereditary, and in the form in which they are generally seen belong exclusively to the King. Every other member of the royal family has, or should have, a separate warrant under the King's sign manual, assigning to him or her a "differenced" version of the arms. There is no particular date or occasion on which these warrants are issued, and sometimes they are entirely overlooked, as happened in the case of the late Duchess of Teck.

Sooner or later something occurs which points the necessity for arms. This happens, at any rate, when a Prince is made a Knight of the Garter, and his arms are needed for his stall-plate and banner in St. George's Chapel.

For the Prince of Wales there are many rules relating only to himself, but the other members of the royal family all have the royal arms "differenced" upon certain recognized lines. None of them inherits the King's motto: "Dieu et mon droit." Their degree of relationship to the Sovereign determines the pattern of each coronet, and each of them has a distinctive "label."

All Princesses have their arms on a "lozenge" instead of a shield. Princess Mary's coronet, as the daughter of the King, is a golden circlet composed of crosses patee and fleurs-de-lis alternately, like the circlet of the royal crown, but without the arches. That coronet is placed above the lozenge, on the head of the lion supporter and around the neck of the unicorn supporter.

Princess Mary's label is one of three points. All the royal labels are white, and are never painted silver. This is the only instance in heraldry in which white is differentiated from silver, though they are generally described as "argent."

Except on the royal arms no label is ever depicted in gold or silver or white. The differences in the royal arms for members of the royal family are in the coronet and the label. While several may use the same coronet, no two ever use the same label, and it is in the "charges" upon the points of the label that the distinctive differences occur. Each of the points of Princess Mary's label is charged with a cross of St. George. The label is placed across the upper part of the lozenge and on the shoulder of each of the supporters.

CRITICISES WEDDING FESTIVITY

London Labor Organ Gives the Only Discordant Expression.

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Special Cable to THE NEW YORK TIMES.

LONDON, Feb. 27.—The only discordant note in regard to Princess Mary's wedding comes from the labor organ, The Daily Herald. In an article on "The present position of the workers, the misery of unemployment and the attack made by the rich upon their standard of living," it says:

"To the rich who seize the pretext of a royal wedding for extra lavish feasting in mansions and hotels, these will doubtless be merry days. To the snob and parasite any wasteful spending of wealth is luxury and a cause of merriment. But England is not all like the streets of Westminster, the mansions and palace hotels of West London."

A day of reckoning will come, declares the paper, which adds that there are "evidences of growing discontent which will finally end the system which provides merriment only for the few—for the many, misery."

FOCH MESSAGE A PRESENT.

Paris Newspaper Offers Praise of British Valor to Princess.

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Special Cable to THE NEW YORK TIMES.

PARIS, Feb. 27.—As a wedding present to be given tomorrow to Princess Mary by the Matin, that newspaper has asked Marshal Foch to write some lines in praise of the gallantry of the British troops in France and Flanders during the recent war. In presenting the gift the Matin says: "May not the homage of the Generalissimo of the allied armies to British heroism form a bouquet of roses of France well worthy of Viscountess Lascelles, daughter of England?"

It is in no stinted fashion that Marshal Foch has written his admiration for "the fury, the stubbornness, the irresistible courage and enthusiasm" of the British. "In the name of King Edward, who foresaw and sought to prevent the war, then prepared for it, and in the name of 800,000 subjects of King George, who died in France, he offers this bouquet of his homage."

COURT COSTUMES TO LET.

London Pawnbrokers Offer to Supply Wedding Guests.

London's pawnbrokers are competing keenly for the letting of court apparel to any poor but proud nobles who may be invited to Princess Mary's wedding and cannot afford to buy the necessary attire. The personal columns of London newspapers arriving here yesterday were filled with advertisements offering for rent everything from rhinestone slipper buckles to swords and cocked hats.

One broker advertised:

"I know that there are ladies and gentlemen of noble birth who because of financial reverses have been long without court apparel, and they can rent from me in confidence. Early solicitation is requested so as to give time for any necessary alterations."

Another advertised a "velvet court suit, hat, sword and stockings; complete in tin case; fit man 6 feet, of slight build, perfect condition. My wife will advise any lady in doubt as how to dress for the wedding."

Alongside the pawnbrokers' advertisements appear those of the resorts where wedding celebrations will be held. One of these follows:

"Royal wedding gala. Dinner, ball and supper and distribution of mammoth wedding cake at restaurant overlooking Buckingham Palace, 8:30 to 2 A. M. American jazz band and the smartest dance of the whole gamut. Court dress not compulsory."

MAY CATCH WEDDING MUSIC.

Newark Radio Hopes to Broadcast Princess Mary's Ceremony.

The Radio Corporation Westinghouse Station "W J Z" in Newark will try to "catch" the music played at Princess Mary's wedding in Westminster Abbey today and transform the waves to the regular 360-meter length so that they can be heard with ordinary receivers.

The wedding starts at 11 o'clock London time. Hence any messages that do get through will be received here about 6 o'clock this morning. Those in charge of "W J Z" say the attempt to broadcast the music is purely a test and may not be successful, because the waves may not reach America with sufficient intensity to be intelligible, and even if received it may not be possible to transform them.

IRISH DAIL MEETS TODAY FOR BUDGET

Agreement Protects Griffith, but de Valera May Plan Adverse Vote for Moral Effect.

EVACUATION IS RESUMED

Irish Replace British as Bank of Ireland Guards—Churchill Reassures the Commons.

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Special Cable to THE NEW YORK TIMES.

DUBLIN, Feb. 27.—Another historic scene was enacted in Dublin today. For more than a century the British military authorities placed an armed guard over the Bank of Ireland, formerly the Irish Parliament House, but before 10 o'clock this morning the last British guard marched away and the Irish Army authorities placed a guard of their own over the bank in the presence of large and cheering crowds.

The scene was highly impressive and, as one onlooker was heard to say, it was worth a hundred speeches for the treaty.

The moral of these instances of the Provisional Government's stride toward consolidating its position is not lost on the people, who thus see bulwark after bulwark of British power disappearing.

The ceremony was, of course, witnessed by de Valerists, who saw in it something concrete in the work of making Ireland "the sovereign mistress of her own life."

While Arthur Griffith, Eamon Duggan and the Provisional Government's chief legal adviser, Kennedy, were explaining last Tuesday's agreement with de Valera to the British Ministers in London de Valera continued his anti-treaty campaign.

DUBLIN, Feb. 27 (Associated Press).—The Dail Eireann will reassemble tomorrow. Its principal business will deal with the budget of the various departments during the next six months, but preparations which have been quietly proceeding on the part of both Free Staters and Republicans indicate that the sessions will have a distinct bearing on the contest over the Anglo-Irish treaty.

The public will not be admitted to the Dail Chamber in the National University Building, but arrangements have been made for the accommodation of the representatives of the press. The meeting is expected to continue for several days.

Arriving from London today, Arthur Griffith, President of the Dail Eireann, hastened to the Mansion House and conferred with Michael Collins, who has recovered from his indisposition. Mr. Griffith this afternoon presided over a meeting of the Dail Cabinet, to which it is understood he reported on the week-end conference at London and discussed with the Ministers plans for tomorrow's meeting.

According to the terms of the Ard Fheis agreement, the Griffith Ministry regardless of the result of the divisions taken in the Dail Eireann, will continue in existence for the next three months, but it is taken for granted that the de Valera faction will, for the moral effect on the approaching election, make a determined effort to overturn the slender majority by which the Griffith party came into power at the last meeting after obtaining the Dail's approval for the treaty.

The Dail agenda is not yet announced. It is expected that Mr. Griffith will make a statement respecting the present political situation, and it is known that the Republican opposition party has prepared a number of questions which will be put to the Government regarding its policies on various issues.

The leaders of the Treaty Party expressed themselves today as greatly gratified over the Lenten pastorals read yesterday in the Catholic churches throughout Ireland, which pronounced in favor of the Free State and counseled the people to avoid dissensions.

Commenting on the situation, The Dublin Evening Mail says:

"On the whole, after a decidedly bad week, things are looking much better for the treaty and its supporters."

The evacuation of British troops was resumed today. Two hundred of the First Royal Dragoons from Curragh embarked for England.

LONDON, Feb. 27 (Associated Press).—Winston Spencer Churchill, the Colonial Secretary, told the House of Commons today that the week-end conferences with representatives of the Irish Provisional Government had been satisfactory and reassuring.

The Irish Ministers had not receded from the provisions of the Anglo-Irish Treaty, he said, or weakened in their determination to carry it through. Their opposition to the Republican Party was unabated, he said.

The Sinn Fein demand that the Irish people should have a constitution before them as well as the treaty when they are called upon to give their votes at an election was acceded to, Mr. Churchill added, and as a result the election was expected to occur early in June.

Mr. Churchill said this would not affect the position of the British Government on the treaty, and all that was needed was an amendment in the bill now before the House of Commons to provide, instead of an election occurring as soon as may be, that it should occur within four months.

Meanwhile, the technical committee appointed by the Provisional Government was understood to be working on the Irish Constitution to be submitted to the Irish people with the authority of the Provisional Government, not with the authority of the Dail Eireann. The Colonial Secretary added that the evacuation of British troops from Ireland would continue "stage by stage," and that debate on the Irish bill would be resumed at the earliest convenient moment.

LONDON, Feb. 27 (Associated Press).—Armed men raided the police barracks at Clonmel, County Tipperary, says a Central News dispatch tonight, and seized seven motorcars, about 300 rifles, three machine guns, 300,000 rounds of ammunition for small arms and 100 revolvers.

The Press Association says the raid was made by members of the Irish Republican Army Sunday night. The barracks had not been evacuated. After the raid the Republican Army men held the barracks. It is declared that elaborate preparations had been made for the raid.

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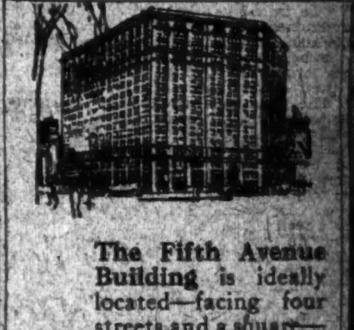

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DEFERS CABLE CONFERENCE

Fletcher Working on a Plan to Compromise Allied Claims.

Special to The New York Times.

WASHINGTON, Feb. 27.—The meeting of the International Communications conference scheduled for today was postponed, it was announced at the State Department. Acting Secretary of State Fletcher, who is Chairman of the conference, asked for the postponement in order to permit him to complete a proposal he is now working on for the settlement of the question of allocating former German cables in the Atlantic.

Mr. Fletcher had expected to be able to submit his plan to the delegates today, but owing to the fact that some of the details remain to be worked out, he will not call another session before the latter part of the week.

The proposal now being drafted is an attempt to compromise the conflicting interests of the principal allied powers, especially those of Italy and France, and Mr. Fletcher is hopeful of being able to hit upon a plan that will be acceptable to all.

ROCKEFELLER AIDS Y. M. C. A.

Gives $50,000 to Boys' Memorial Building Fund.

One-quarter of the $500,000 fund needed to build the West Side Y. M. C. A. Boys' Memorial Building has been raised, Philip Le Boutillier, Chairman of the Building Committee, said yesterday in announcing a gift of $50,000 from John D. Rockefeller Jr. and one of $5,000 from Mrs. Willard Straight. According to the committee, other members of which are John Sherman Hoyt, Gilbert Colgate, Vanderbilt Webb and William Sloane Coffin, fifteen memorial rooms at $1,000 each have been donated.

The building when completed will provide Y. M. C. A. facilities for boys under 19 years and will be eight stories in height and located as near as possible to the West Side Branch, in Fifty-seventh Street. The building will have facilities for 1,500 to 2,000 members and dormitory accommodations for 125.

NOVA SCOTIA GHOST SCARE.

Incidents Laid to Supernatural Causes to Be Investigated.

HALIFAX, N. S., Feb. 27.—Phenomena, which drove Alex. MacDonald and his family from their home at Caledonia Mills in Winter, have apparently led to widespread reports of "spooks" in Nova Scotia, and imaginative children are said to have been seeing things in the dark. Angry parents are declaring that the Nova Scotia government should take immediate measures to lay the alleged "ghosts," since a provincial detective lent some atmosphere of credibility to the stories of events at the MacDonald home by ascribing them to supernatural agencies.

The "haunted house" has also become a business problem. Fire underwriters are discussing suggestions that mysterious fires have been due to electric phenomena caused by the powerful wireless stations at Glace Bay. Several families in Antigonish County are reported to have been driven from their homes by such fires.

Inquiries received here indicate that many American newspaper men are preparing to follow Dr. Walter Franklin Prince, Director of the American Institute for Scientific Research, who has accepted an invitation to undertake an investigation of the mystery.

1916 POSTAL CARD ARRIVES.

Times Reader Betters $200 Title Contest Prize Letter's Delay.

The experience of Mrs. James Teale of Clifton, N. J., in losing a prize of $200 in a title contest because her letter, judging from the cancellation stamps, remained at the Hudson Terminal Branch from Nov. 28 last until Feb. 16, brought an offer yesterday from Harvey Bronner, a manufacturers' representative, of 56 Murray Street, "to go one better."

"I read in this morning's TIMES of Mrs. Teale's unfortunate experience," he wrote. "I have in my possession a postal which was mailed in this city on May 12, 1916. I received it on Feb. 20, 1922."

Mr. Bronner yesterday exhibited the postal, which he said called for an order involving a large amount of money. The 1916 cancellation mark was that of Station L, which is located at 45 Suffolk Street. The second cancellation had been made with a stamp of the Hudson Terminal Branch of the Post Office.

LAST OF HUTH BOOKS SOLD.

More Than £300,000 Has Been Obtained for Great Collection.

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Special Cable to THE NEW YORK TIMES.

LONDON, Feb. 27.—The last of the Huth library, one of the principal private collections of books in the world, was sold at Sotheby's today, when a total sum of £[illegible] was realized.

Thus ends the final chapter in one of the most romantic stories in the world of books. The sale of the books which the Messrs. Huth collected with such care and scholarship began eleven years ago, and, exclusive of today's prices, over £300,000 has been realized.

BOMBS THROWN IN BELFAST

Shooting Is Also Resumed and Several Casualties Are Reported.

BELFAST, Feb. 27 (Associated Press).—There was heavy firing by civilians in the Short Strand district at 6 o'clock this evening. Several persons were badly wounded. The firing followed a terrific bomb explosion at 5 o'clock this afternoon at the corner of Vulcan and Seaford Streets and Newtownards Road, when Tom Mullan, a 14-year-old newsboy, was seriously wounded in the legs and head.

There was also shooting in which there were casualties on Queens Bridge and Albert Bridge, two of the principal crossings of the River Lagan.

Tonight a bomb was thrown from the top of a tramcar in York Street and Richard Duffy was killed and two other persons were wounded. Two bombs were thrown in Ballymacarrett Street. One of them burst but did no damage. The other did not explode.

Two persons were wounded by shots fired into a street car in

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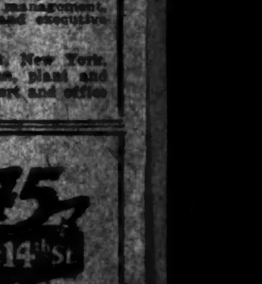

t'wont be long 'til we open

ADOPT PLAN TO AID DISTRESSED NATIONS

World Delegates to London Conference Decide to Form National Corporations.

GOVERNMENTS TO ASSIST

Public Works and Other Undertakings Giving Employment Will Be Promoted.

CAPITAL OF $100,000,000

Central Organization to Control Branches Which Will Co-operate With Other Enterprises.

Copyright, 1922, by The New York Times Company. Special Cable to THE NEW YORK TIMES.

LONDON, Feb. 27.—The scheme to form an international banking consortium for the rebuilding of Europe, adopted at Cannes, is now becoming a reality. For four days last week an Organizing Committee was in conference in London. It included British, French, Italian, German, Belgian, Japanese and Danish delegates, with American unofficial participators. Its report, just issued, says:

"The international delegates assembled in conference in London resolved to use their best endeavors to procure the establishment of national corporations in various countries affiliated together and with a central international corporation to be formed in London. The main object of the corporations will be to examine opportunities for undertaking the work in connection with European reconstruction and assist in financing such undertakings.

"The policy of the corporations will be to co-operate where possible with other agencies and undertakings and not attempt to create any monopoly. It is, however, intended that national corporations should so far as possible work together as one entity under the control of a central international corporation in which all national corporations will hold shares and on whose board they will all be represented.

"The memorandum and articles of association of the proposed British National Corporation, as approved by the conference, will be the basis for the formation of the various national corporations, subject to any adjustments necessary to conform to the laws of each country. The aggregate capital of the national corporations in the first instance will be fixed at the equivalent of £20,000,000, of which 25 per cent. is to be immediately called up. Government guarantees will be requested where necessary to enable this capital to be raised.

"The initial capital of the Central International Corporation will be fixed at £2,000,000 sterling, and will be provided by subscriptions by the national corporations of approximately 10 per cent. of their original capital.

"The countries invited to subscribe respectively 20 per cent. of the total £20,000,000 proposed to be raised are Great Britain, France, Germany, Italy and Belgium. It was agreed that the following countries should be invited also to join if they desire: United States, Japan, Denmark, Holland, Switzerland and Czechoslovakia.

"The delegates are unanimously of the opinion that the corporations should not do business with or in any country which does not (1) recognize all public debts and obligations undertaken in the past or to be undertaken by the State as well as an obligation to restore, or in default of restoration to compensate all foreign interests for loss or damage caused to them when property has been confiscated or withheld; (2) establish a legal system which sanctions or enforces trade and other contracts with impartiality, and (3) give security for trade."

The report is signed by Lord Inverforth and Sir John Ferguson for Great Britain and by the delegates of France, Italy, Belgium, Japan, Germany and Denmark and by J. Grant Forbes, unofficially representing the United States.

Some idea of the scope of the tasks which the national corporations may undertake is provided by a draft memorandum of association of the proposed British corporation. It is laid down that the corporation may construct in any part of the world works such as the following: Railways, hotels, docks, irrigation plants, tramways, ships, harbors, electric works and reclamations.

To lend money on security and carry on the business of banking in all or any of its branches and departments are among other of the possible undertakings which the corporation may engage in.

Its objects may be summed up in this extract from the memorandum:

"To seek for and secure openings for employment of capital for any purpose which may be calculated to promote employment or to improve existing economical or industrial conditions, and to enter into any arrangements with any Governments or authorities, supreme, municipal, local or otherwise, and to obtain from any such Government or authority any rights, privileges or concessions which may be considered desirable, and to carry out, exercise and comply with any such arrangements, rights, privileges and concessions."

Also "generally to carry on and undertake any business undertakings, transaction or operation whatever, whether mercantile, commercial, financial, manufacturing, agricultural, trading or otherwise, which an individual capitalist could lawfully undertake to carry on."

RICKARD ASKS JURY RECORD

Counsel Wants to Inspect Minutes of Body Which Found Indictments.

Supreme Court Justice Wasservogel took under advisement yesterday an application by Max Steuer, counsel for "Tex" Rickard, asking permission to inspect the minutes of the Grand Jury which indicted his client. Two superseding indictments, correcting a technical error, also were filed with Justice Wasservogel. Pleas of not guilty were entered.

The motion was made on the indictment which charged the defendant with the assault of fifteen-year-old Alice Ruck in a West Forty-seventh Street apartment on Dec. 18. Mr. Steuer based his argument on the ground that no prima facie case had been made out and that there had been no corroboration offered, as he held was required by law and decisions of the Court of Appeals. He attacked as incompetent the testimony of Sarah Schoenfeld and Nellie Gasko, two girls who have figured in the case.

Silver Service for Woman.

Mrs. Philip C. Vos, founder and President of the Foster Mothers' Association of America, received a silver tea service from the members of the organization at its fifth annual meeting yesterday at the Hotel Astor. It was "Presidents' Day," and Mrs. Walter Comley, President of the New York State Federation of Women's Clubs, and Mrs. Richard M. Chapman, President of the New York City Federation of Women's Clubs, were guests of honor with about a hundred Presidents of individual clubs.

SECRET NAVAL TREATY TALKED OF IN PARIS

Royalist Paper Asserts Italy and Spain Plan to Control the Mediterranean.

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PARIS, Feb. 27.—The Action Française, organ of the Royalists, which opposed ratification of the Washington conference naval treaty, publishes today the sensational allegation that Italy and Spain are negotiating a secret naval treaty providing for common action in the Mediterranean. At the French Foreign Office it was said that the Government had no knowledge of the negotiation of such a treaty.

While, in view of the chaotic governmental situation in Italy, it seems scarcely logical that any important treaties are being negotiated now, the Action Française report corresponds with reports which have been heard in Paris, but which have failed to receive official confirmation.

The Royalist argument naturally is that if Italy and Spain are going to unite their fleets France cannot afford to accept the same sized fleet as Italy, as provided in the five-power naval agreement.

The article says:

"Is our situation in the Mediterranean to be again imperiled? After the difficulties England has just raised about Tangier and after the adoption at Washington of the principle of Franco-Italian equality, which makes France's fleet inferior to that of Italy because we have three seacoasts to defend, comes the serious news that Italy and Spain are on the point of concluding a secret accord for the use of their naval forces in the Mediterranean.

"What would we have with which to face a hostile attack in these waters? The Washington accord limits France and Italy to 175,000 tons big units, or five ships of 35,000 tons not yet built. We could not build our five cruisers of the Normandie type, since under the Washington treaty we agree not to. If we had our five capital ships, we would have to place two in the Atlantic, whereas Italy would have all five in the Mediterranean, and in addition what Spain could furnish her.

"Such is the situation. It condemns the Government chief who accepted for France the principle of Franco-Italian equality. Briand is gone. Will the new Government have the courage to denounce the peril which the Washington treaty brings to France?"

This article perhaps helps to explain some of the difficulties the French delegation at the Washington conference faced at home.

PLASTER WORKERS SIGN THE CONSENT DECREE

Heads of Twenty-three of Twenty-six Locals Agree to Restrictions of Union Power.

The consent decree signed in Washington on Friday by the officers of the Bricklayers, Masons and Plasterers International Union of America was signed yesterday by twenty-three of the twenty-six heads of locals in this Federal jurisdiction. The other three would also have signed, but preferred to wait until after the meeting of their locals today.

The decree prohibits the restriction of the amount of labor each workman shall perform in a day, makes it unlawful for the union men to refuse to handle material turned out by non-union workmen, and prohibits the union men from acting in concert to help or injure any manufacturer.

The heads of the locals met in the office of David L. Podell, an assistant to United States District Attorney Haywood. This afternoon at four o'clock the decree will be signed by Federal Judge Learned Hand. Mr. Podell said that it was not necessary to have the heads of the various locals sign the decree, but that it was deemed wise to have them do so because it indicated that all of the members of the union to the number of 119,000 men, were in accord with its purpose.

DETROIT GETS TROLLEYS.

Thirty-Year Fight Is Believed Ended in Acceptance of $19,850,000 Offer.

Special to The New York Times.

DETROIT, Mich., Feb. 27.—Detroit United Railway stockholders accepted today the city's offer of $19,850,000 for its entire city system. A special election will be called for April 15 to have the people vote on the purchase proposal, Mayor Couzens announced.

The decision of the stockholders is believed to bring to a close the battle between the city and the company, which has extended over a period of thirty years. All city officials expressed confidence that the people would ratify the agreement, which will bring all street railway lines within the city limits under municipal control. In order to put the agreement through, 60 per cent. of the voters must cast affirmative ballots.

The stockholders accepted the terms of payment offered by the Mayor, which calls for a payment down of $2,770,000, and the balance in semi-annual instalments of $500,000 each up to July 1, 1931, and the final payment, Dec. 31, 1931. The city will pay interest at the rate of 6 per cent. on the deferred payments.

The property which the company is willing to sell to the city is identical, with the exception of certain day-to-day lines, as that which the city was willing to pay $31,500,000 for in 1919.

The Mayor has charged that the purchase plan submitted to the people at that election was defeated largely on account of Detroit United officials opposing it. The vote of the people against the proposal at that time, however, means a saving of $9,250,000 to the city if they approve of the purchase of the lines in April.

The city paid the company $2,400,000 for twenty-nine miles of day-to-day agreement lines and 128 cars, which, added to the $19,850,000 now offered for the remaining lines, brings the total for the entire city system, as included in the 1919 agreement, up to $22,250,000.

GENOA PROSPECTS DEPRESS GERMANS

Gloom Over Decision of Premiers to Exclude Reparations From Conference Discussion.

MARK FALLS STILL LOWER

Boulogne Meeting Called "Triumph of Policy of Violence"—Useless to Attend, Some Paper Say.

By CYRIL BROWN.

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BERLIN, Feb. 27.—There is general and intense disappointment over the results of the Boulogne conference so far as these have been learned here from the English and French official communiqués. Disappointment is keen over the postponement and the program of the Genoa conference on which fantastic hopes had been pinned.

This is concretely expressed in a further slump in the mark which late this afternoon touched 228. The Boerse Gazette pessimistically comments that the result of the conference between Premiers Lloyd George and Poincaré justifies those who harbored practically no hopes in Genoa. Just what will be deliberated at Genoa no man knows, but the reparations problem certainly will not be, and with this knowledge the importance of the Genoa conference for the German exchange and reconstruction problems sinks to zero. Meanwhile depreciation of the mark proceeds with giant strides and a new wave of price and wage increases all along the line must be reckoned with in the next few months.

The Democratic Boerse Courier says:

"The Boerse has not formed a clear verdict as yet. While some view the results with the utmost pessimism others conclude that Poincaré gave way on various points. Nevertheless the joyous reception which both the conference and its results have met with alike in the French and English press makes one fear the possibility of increased anti-German feeling in both countries. Postponement of the Genoa Conference alone is sufficient not to let the general political situation appear particularly favorable for Germany."

The Nationalistic Tägliche Rundschau sees Europe "jazzing between Boulogne and Genoa," while Stinnes's Deutsche Allgemeine Zeitung concludes pessimistically "Lloyd George, heaped over with internal worries, making no progress with Ireland and seeking compromises in Egypt and India, gave way before Poincaré, and Europe sees how perhaps the last possibility for steering a new course of benefit to all nations as it might have been in Genoa is now lost."

The Deutsche Tageszeitung laconically characterizes the Boulogne meeting as a triumph of the policy of violence, while most of the Reactionary papers ask "why go to Genoa?" and answer, "no use."

The Lokal Anzeiger sees no further object in sending the Chancellor or Foreign Minister with an elaborate delegation to Genoa to receive a new dictate. "A trusty messenger or at most a reliable stenographer would suffice."

ITALIAN CABINET MEETS.

Premier Facta May Head Delegation at Genoa Conference.

ROME, Feb. 27 (Associated Press).—The Ministers of the new Cabinet, headed by Luigi Facta, took possession of their various offices this evening. There was the usual ceremony during the handing over of the affairs of State.

Interest in the opening of Parliament is now most keen, for then the announcement of the new Government's policy will be made. It is expected that the Chamber will convene about March 16. Meanwhile the Ministers will prepare to face Parliament with their program. Little enthusiasm is being manifested over the new Government. It is accepted as "a good Government of transition."

The Government's biggest task is that of dealing with the Genoa economic conference. The arrival here of Foreign Minister Schanzer is being awaited so that discussion on Genoa may begin. It is certain that Italy will accept the suggestions of the French and British Premiers for a postponement of the conference until April 10.

Former Premier Tittoni is considered as the person most likely to be chosen to head the Italian delegation as President of the conference, but there is a feeling in some quarters that as France and Great Britain will be represented by their Prime Ministers, Italy must send Premier Facta.

MAY DELAY GENOA AGAIN.

Belief Date or Meeting Place of Conference Will Be Changed.

PARIS, Feb. 27 (Associated Press).—Regarding the date of the Genoa conference, April 10 is regarded in official circles here as a tentative date, which clashes with such important engagements of both the French and British Premiers that it again may be changed, unless it is decided, in accord with the Italian Government, to change the meeting place to one more conveniently reached from Great Britain and France.

One important question which remains to be settled and which apparently was not discussed by the Premiers at Boulogne is that of the participation of the Little Entente experts in the London preliminary conference. The Czechoslovaks, the Serbs and the Rumanians desire the same treatment in this respect as the other powers, and are objecting strenuously to the idea of organizing nations by zones, as it were, represented according to their size and political influence. They insist that they ought to participate in the preliminary work, inasmuch as they will be called upon to collaborate in putting into effect any plans that may be adopted by the Genoa gathering.

HARDING TO PROPOSE SHIP SUBSIDY TODAY

Continued from Page 1, Column 7.

der the direction of the Shipping Board, it was said today, and bills will be introduced in the Senate and the House soon after the President's message is delivered. Hearings are to be called by the Senate Committee on Commerce and the House Committee on Merchant Marine and Fisheries.

The President's plan does not include provisions for the revision of the navigation laws or the establishment of a Government insurance company. The Seamen's act will be permitted to stand, as the Administration does not desire to arouse the opposition of labor to the subsidy program.

It is planned to have the Shipping Board direct the administration of the subsidy fund. Subsidy is to be paid to the shipowners on a mileage and speed basis. The minimum will be one-half cent per tone per 100 miles, and a graduated scale will be put into effect. The maximum may exceed 1½ cents per ton per 100 miles.

The flexible feature of the plan is that the Shipping Board will have power to increase or decrease subsidies in special cases. Thus, in event the maximum subsidy should not prove to be adequate to permit the establishment of a regular service on a highly competitive line or if a foreign nation should increase its aid to competing liners, the Shipping Board would be empowered to raise the subsidy. The commissioners are understood to take the position that Congress should reserve this right to the board.

Limit Put on Profits.

A limit of 10 per cent. would be placed upon the profits of shipowners sharing in the subsidy fund. It has not been disclosed how any excess is to be considered.

The President believes it to be important that Congress should include in the subsidy bill a provision to make Americans employ American ships in foreign trade where possible. Had the President enforced the Merchant Marine act in full by abrogating the commercial treaties, goods imported in American bottoms would have received a 5 per cent. lower customs duty.

Relief from taxation is proposed as a substitute. Under the law, corporations are required to pay 12½ per cent. on their earnings. The plan, which the President will endorse is to allow a credit, ranging as high as 5 per cent. of this 12½ per cent., provided the corporation has paid out a sufficiently large sum in freight costs to American ships.

American shipowners, by present law, are relieved from taxation on excess and war-profits taxes. They also have contended that the treasury should permit a higher rate of depreciation than is now authorized. This would be granted under the new plan, so that at least 5 per cent. annually might be charged off. There are to be other tax features.

Inclusion of legislation, permitting the railroads to own ships and engage in foreign trade, carries the hope that one of the transcontinental railroads might buy ships, now operated by the Shipping Board on the Pacific, and maintain a line to the Far East, via the Philippines.

Officials of the Shipping Board have advised the President that the direct aids will not place American shipping on a parity with British shipping, but that, if the indirect aids are incorporated in the legislation, this desired object will be attained.

While the Shipping Board places a 10 per cent. limit upon the profits of the shipowners, it does not guarantee this return. The board would be authorized to pay out all of the money annually received from Government appropriations to subsidize the merchant marine. In event of a surplus this would not be returned to the Treasury, however, but would remain in the subsidy fund.

Chairman Lasker expresses confidence that Congress will pass the subsidy legislation, but this opinion is not shared by all the Republican members of the House and Senate. Senator Capper of Kansas, new leader of the agricultural bloc, was at the White House today with the President. Later Senator Capper said he considered himself "open-minded" as regards subsidies. He has announced twice previously that he would oppose ship subsidies.

CHURCH OUSTS THIRD IN DR. MOOR FIGHT

W. S. Foster, Influential Member of Madison Avenue Baptist, Is Worsted by Pastor.

W. S. Foster, for many years one of the most influential members of the Madison Avenue Baptist Church, Thirty-first Street and Madison Avenue, was expelled last night by the members of that congregation who voted for the third time their confidence in the Rev. George Caleb Moor, pastor of the church. Mr. Foster is the third member of Madison Avenue Baptist Church to be expelled as the result of charges that were made against Dr. Moor to his Board of Trustees, and finally placed in the hands of the District Attorney, who found no cause for action. The first member expelled was Mrs. Jessie V. Day, a sister of Mrs. Grace Humiston, the lawyer, and the second was Dr. C. F. Hall, formerly a deacon of Madison Avenue Baptist Church.

Mr. Foster appeared for a hearing before members of his congregation on charges made by Dr. Moor as a result of information Mr. Foster is alleged to have given to other persons reflecting on the character of the clergyman. In his charges, Dr. Moor said:

"I hereby charge W. S. Foster with acts unbecoming a Christian and a church member. On Sunday, Feb. 6, 1921, Mr. Foster refused to talk with or grant an interview to me, concerning matters he discussed with members of the church, and ministers outside the membership of the Madison Avenue Baptist Church."

Mr. Foster's defense consumed nearly two hours, but he was expelled by a vote of 75 to 17. In the course of his defense Mr. Foster referred to the report of a committee of the Trustees appointed to investigate the charges against Dr. Moor. He described this committee as one of "unsavory memory" and provoked the wrath of a woman member, who thought he said "unsavory members," which she said didn't apply to her mother, who was a member of the committee.

"The one outstanding thing about this committee," continued Mr. Foster, "is that its very existence was an insult to the Board of Deacons, and its procedure a gross betrayal of the great principles of fair and impartial dealing for which our denomination stands in its ecclesiastical policy. The fact that the Board of Deacons tamely submitted to this usurpation of its powers only serves to emphasize the deplorable state into which the morale of the church had fallen at that time."

Mr. Foster complained that the Trustees had appropriated $700 for the expenses of the investigating committee and that the money was misspent because "the committee did not dare to render any record of its conclusion, much less to let in the light on its proceedings, save through minority report." Mr. Foster then read the minority report which, among other things, said:

"It has been argued that Dr. Moor is not responsible for these conditions, but we should blame those who have spread the rumors around the church. Without attempting to excuse those who have been responsible for gossiping, we should remember that the gossip would not have started except for the indiscreet conduct."

NEW DRY ACTS NEAR PASSAGE AT TRENTON

Agreement of Republicans Assures Early Enactment of Rigid Bills.

REPLACE VAN NESS LAW

Similar to Unconstitutional Measure but Allows Jury Trial.

Special to The New York Times.

TRENTON, N. J., Feb. 27.—All obstacles in the way of enactment of a series of bills to give New Jersey prohibition enforcement laws to take the place of the voided Van Ness act were removed at a general conference of Republican members of the Legislature tonight, when it was decided to pass, without further delay, five bills introduced by Assemblyman Hobart of Essex County, the recognized dry leader in the Legislature.

Assemblyman Evans of Passaic County, the Republican floor leader, said tonight that the bills would not be moved tonight, but he indicated that action may come on them in the House either tomorrow or Wednesday. Whenever the bills are moved they will be speedily passed, because they are now conference measures with at least thirty-one Republicans pledged to stand for them.

The principal bill of the Hobart series would give New Jersey practically a duplicate of the Volstead act of Congress. The principal difference between this and the unconstitutional Van Ness law is that under the new act violators of prohibition will be tried by jury instead of summarily by a Magistrate. The four remaining bills deal with search and seizure, recovery of damages for acts done by intoxicated persons, amendment of the Non-Alcoholic Beverage Liquor act so as to make violations of it misdemeanors; declaration as a nuisance of any building where the prohibition law is habitually violated, and provision for prosecutors' expenses under the Volstead act.

The House tonight passed Senator Allen's bill providing for repeal of the present State law giving protection to the bobolink as an insectivorous and song bird. The measure was strenuously opposed by the Audubon Society.

A measure by Assemblyman Evans of Passaic County providing for minor amendments to the State Boxing law was passed by the House. The measure provides, among other things, that the maximum admission to a bout shall be $15 and that referees must have been residents of New Jersey for not less than three years.

Unusual bitterness characterized a public hearing given today by the Senate Judiciary Committee on the bill by Assemblyman Coon of Essex County, a minister, making it optional with school teachers whether they read five verses from the Old or New Testament of the Bible each day at the opening of school. Under the present law readings are from the Old Testament only. Assistant Attorney General William Newcorn, a Jew, led the fight against the bill.

Five bills pending in the House dealing with the workmen's compensation policy of the State were given a hearing by the House Committee on Miscellaneous Corporations. These measures are designed to give greater liberality to the present laws. The most important would increase the maximum compensation from $12 to $18 a week and fix the minimum at $8 instead of $6.

POLICEMEN THANK CITY FOR ITS APPRECIATION

Madison Square Garden Crowded for Eighth Annual Entertainment.

Policemen, their families and their friends to the number of nearly 10,000 gathered in Madison Square Garden last night at the eighth annual entertainment and reception of the Patrolmen's Benevolent Association. From Police Commissioner down to the rawest rookie, still a bit awkward in his new blue, every section and division of the Police Department of New York City was represented. To show the brotherly spirit existing between the Police and Fire Departments, 100 or more firemen were present, members of the Uniformed Firemen's Association.

The policemen had invited President Harding, but a telegram received from the President's Secretary regretted, and in the name of the nation's Chief Executive wished the New York City policemen all the success in the world. Mayor Hylan and Governor Miller were also absent.

Entertainment was provided by professional vaudeville and grand opera stars, Sergeant Fitzgibbon and his glee club of policemen and Captain Hennenberg and the Police Band. There was no speechmaking.

In the program the association extended a greeting to the city.

"The burden of police duty in the metropolis is materially lightened by the knowledge of the good-will of the people for the men who enforce the law," said the greeting, in part. "The patrolmen feel justly proud of the opinion of them and of their work so frequently expressed by the public, by the pulpit and by the press, and they wish to use this occasion to convey back to the public, the pulpit and press the profound appreciation of the men who wear the blue uniform in the lower ranks of the Police Department."

FINDS BUSINESS IMPROVING.

Secretary Mellon Now Thinks Optimism Is Warranted by Conditions.

Special to The New York Times.

WASHINGTON, Feb. 27.—Secretary of the Treasury Mellon said today that reports which have reached the Treasury Department concerning business conditions were favorable. These reports, he said, would seem to indicate that the improvement was not all due to seasonal causes. He felt that business had the right to feel encouraged.

Mr. Mellon did not go into a detailed discussion of the business situation, but expressed the belief that business was warranted in taking an optimistic viewpoint. He was asked about increased value in many of the shares on the stock market, and said that this was due rather to easier money rates than to any change in the business situation. The general better tone of the market, however, he placed among the favorable signs.

The talk by Mr. Mellon was received with interest, as he has been among the last of the public officials to express optimism in the conditions confronted by the business of the country. It has been his custom to refrain from any but the most conservative statements.

RUSBY BACK FROM AMAZON.

Columbia Dean Had to Quit Expedition Because of His Health.

Dr. Henry H. Rusby, Dean of the College of Pharmacy at Columbia University, who was compelled by sickness to relinquish his leadership of the Mulford biological expedition in the Amazon Basin, returned yesterday to his home at 770 De Graw Avenue, Newark. He said that most of the work of the expedition thus far had been in Bolivia and that the collections included 25,000 insects, several hundred fishes, 100 reptiles and 12,000 botanical specimens.

BITTER-ENDERS OPEN ATTACK ON TREATIES

Continued from Page 1, Column 3.

have seen former President Wilson but for a moment, in perhaps three months. I called at his home on his birthday to offer my congratulations. He has never opened his lips to me on the subject of any one of these treaties, nor have I sought in any way, directly or indirectly, to ascertain his view of any one of them.

"I do not know what his view is, and he does not know what my view is. I imagine he does not greatly care what my view is, if I may be said to know myself what my view is. I have wanted to hear the discussion and to take my position in accordance with my best judgment.

"It is shameless for a newspaper deliberately to print a falsehood of that nature upon so important a question as that to which the Senate is now addressing itself."

Underwood for the Yap Treaty.

Debate on the Yap treaty was opened by Senator Underwood, who favors ratification. In part, he said:

"So far as I am concerned, all I see in the treaty is that Japan yields to this Government the right to establish a cable station on the Island of Yap and to establish radio stations in the future if it shall desire so to do. I know there is somewhat more language than that in the treaty, but I think the language is supplemental to what has already been done.

"The only reason we are involved in this matter of Yap is that, at the close of the war, we acquired one of the German cables. Our end of it had to land on the Island of Yap in order that, at some time in the future, we may extend the cable to China. Where it now rests the cable is of no value because there is no business on Yap. When it is extended to China, it will be of real and great commercial value to the United States."

"What will be the effect of the treaty with reference to transferring or yielding our one-fifth interest in Yap?" asked Senator Borah.

"There is no undivided one-fifth interest," Senator Underwood replied, "and there cannot be. Sovereignty is sovereignty, and it cannot be divided. When Japan took possession of those islands she was not our ally, and we were not in the war. But Japan does not hold these Pacific islands under the law of conquest. The Treaty of Versailles conveyed the title, and whatever right Japan has to these particular islands came through that treaty.

"The governing thing in this case is the Treaty of Versailles. It is not the understanding which any of the signatories to the treaty might have had, because they foreclosed their understanding when they signed the treaty, and it was the last thing they did."

Any Trusteeship that the United States might have over the islands of the Pacific through the Versailles Treaty was lost, Senator Underwood declared, when the Senate refused to ratify that treaty.

Johnson Attacks the Document.

Senator Johnson replied to Senator Underwood.

"The ugly facts are," he said, "that Japan gets Yap and other former German possessions in the Pacific, not because she has any legal or moral right to them, but because of the infamous secret agreements made between Great Britain and Japan for a division between them of the spoils of war in the Pacific in 1917. Even before this country entered the war in 1917, these two nations split the German possessions between themselves, and they did this by secret agreements which they concealed from President Wilson and the Secretary of State, and they remained secret until the facts leaked out at Versailles.

"Oh, yes, as the Senator from Alabama says, Japan has her rights in Yap and the other Pacific islands. She has them because of the holy League of Nations. Surely no chapter in history possesses greater humor, or greater infamy, than the making of those secret agreements behind the back of the United States; secret agreements which led up to the making of the League of Nations covenant, and finally to the present treaty which the Senate is asked to swallow as a righteous and clean thing."

The California Senator quoted the secret treaties between Japan and her European allies and then went on:

"I regard this Yap treaty in itself as relatively unimportant. But in one respect it is important, because it is the dismal prologue of what will come to us within the next few days. It is the initial bluff and first surrender.

"We have heard from the distinguished Republican leader that the islands are of little importance, yet I seem to recall that when we were before the President discussing the League of Nations some months ago there was one all-important subject on which the leader on the Republican side interrogated Mr. Wilson. That one all-important subject was the Island of Yap. The islands of the Pacific may be of no importance, but they were of sufficient importance to have all the allied powers stealthily conceal from us that they had secretly dickered for their disposal."

Hopes There Are No "Secret Records."

Referring to President Harding's recent reply to the Senate's request for more information as to the negotiation of the four-power treaty, Senator Johnson read from published minutes of the sessions of the "Big Four" at Paris and remarked that he hoped no such "secret records" of the arms conference here would ever be forthcoming. Then he went on:

"I recall that we asked President Wilson for information regarding the Versailles negotiations and I recall that the information was denied. I recall that we asked the other day for information regarding the four-power treaty and I recall that the information was denied and that somewhat testily I was told that they couldn't make treaties with a stenographer at the shoulder of the negotiators. Yet we have 900 pages of the minutes of the treaties that are coming to us within the next few days. Every single thing with relation to unimportant treaties is there, and not a single thing has been given us regarding the four-power treaty."

The Senator added that he was not ready to pay "the price of turning over 100,000 souls in the mandated islands to Japan in exchange for a cable station at Yap."

Reservations to Four-Power Treaty.

No sooner were the seven treaties and agreements before the Senate today than reservations to the Four-Power Treaty from the floor began to show up. Senator Robinson of Arkansas offered two, and Senator Pomerene sent to the desk the reservation which strikes the words "no alliance" from the Brandegee substitute reservation, which was reported favorably from the Foreign Relations Committee. Other reservations will be offered by Senators Johnson, Borah and others within a few days.

The first Robinson reservation reads:

"The United States understands that each of the high contracting parties will refrain from entering into any secret treaty, agreement or understanding, with any other power or powers during the life of this treaty."

The second reservation offered by the Senator from Arkansas is as follows:

"The United States understands that each of the high contracting parties will respect the rights and possessions of all other nations and refrain from all acts of aggression against any other power or powers. If there should develop between any of the high contracting parties and any other power or powers a controversy which is not satisfactorily settled by diplomacy and is likely to affect the harmonious accord existing between any parties or party to this compact and any other power or powers the high contracting parties shall invite all powers claiming an interest in the controversy to a joint conference to which the whole subject will be referred for consideration and adjustment."

Senator Robinson discussed these during the discussion of the Yap treaty, which went on all day.

"The conviction is quite general," he said, "that secret understandings or arrangements between nations have been responsible for many conflicts which might have been avoided but for them. Publicity is a wholesale remedy for the prevention of intrigue and unfairness in international affairs. This conclusion is now quite generally accepted, although it is slow to receive practical recognition among diplomats.

"The real discussion and work of the Washington conference was behind closed doors, notwithstanding the almost universal public demand in the United States that the disarmament conference should conduct its business publicly.

"In addition to the general reasons which make publicity desirable respecting international agreements, many reasons exist why the United States should insist that other nations signing the four-power treaty should deal frankly, not only among themselves, but with every other power. This will tend to prevent aggression by one nation against another, and combinations on the part of rival powers against the political and commercial interests of the United States.

"The reservation, which expresses the understanding of the United States that all nations signing the four power treaty will refrain from all acts of aggression, is of the utmost importance. One of the principal dangers suggested in connection with the four-power treaty is that it commits the United States to the assistance of Japan or to a passive attitude in the event Japan continues a policy of aggression toward Russia and China. The United States ought to be free if this occurs to urge in a diplomatic way at least, fair treatment by those nations whose policies throughout history have been friendly and helpful to the United States.

"The proponents of the treaty express satisfaction with the express or implied pledges of Japan and other parties to the four power treaty to withdraw from Shantung and Siberia, notwithstanding the fact there is nothing in the four power treaty or in any other agreement produced by the disarmament conference that gives assurance to this effect. We cannot, of course, commit ourselves to the policy of seeking to control Oriental politics, but we must not become a party to any arrangement which will encourage any aggressive nation in the Orient to retain territory already wrongfully in her possession, or to perpetrate new and more far-reaching acts of aggression."

Charges of Filibustering Made.

WASHINGTON, Feb. 27 (Associated Press).—The first concerted attack on the arms conference treaties, characterized by tactics which Administration leaders openly charged suggested a filibuster, was launched in the Senate today.

After several hours of wrangling a unanimous agreement was reached to vote not later than 2 P. M. Thursday on ratification of the Yap treaty. Immediately afterward debate is to begin on the other treaties, resulting from the conference negotiations.

Using the Yap treaty as the immediate vehicle of their discussion, but interspersing remarks on many other subjects and frequent quorum calls, opponents of the conference program carried on such a determined all day assault that the Senate managers prolonged the session into the evening in the hope of wearing down their assailants.

The attack on the Yap treaty, during which many stray shots were taken at others of the arms conference agreements, was led by Senators Johnson, Republican, of California and Reed, Democrat, of Missouri.

The latter charged that the Republican leaders were trying to force premature action on the treaties, and he reminded the Senate that "every man who has a gold brick to sell knows he must make a quick bargain." He added that "no amount of chicanery, no amount of haste and no amount of propaganda will in the ultimate succeed in hiding the facts."

In an effort to obtain an armistice until tomorrow Senator Swanson, Democrat, of Virginia interrupted Senator Reed and moved a recess, but was voted down, 28 to 40. On the roll-call the Democrats voted solidly in the affirmative, and the only Republican who broke away from his party to support the motion was Senator France of Maryland, an opponent of the treaty.

After the session had run well into the evening the leaders arranged the consent agreement for a vote Thursday, coupled with an agreement that after 5 P. M. Wednesday individual speeches should be limited to thirty minutes.

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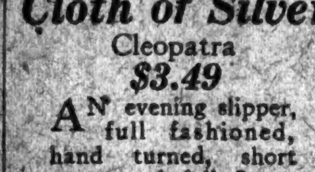

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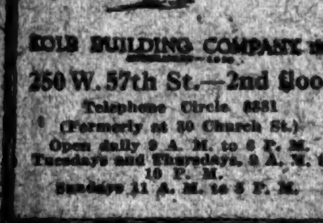

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PUNCHES PUNCTUATE HEARING ON HISTORY

Tuite, Slight and 60, Takes on Skeptic Who Says "Star-Spangled Banner" Is British.

REAL ESTATE LANDMARKS

Irreverent Contend That McGown's Fort in Central Park Was a Commercial Afterthought.

At the close of yesterday's historical inquiry punches were exchanged at the office of Commissioner of Accounts David Hirshfield by Thomas P. Tuite, executive officer of the Star-Spangled Banner Association, and F. H. Kinnicutt of 27 Cedar Street, who maintained that Marshall's history was written in five volumes, not seven.

Several offers to fight preceded the actual combat. Much ill feeling had been excited at the meeting by assertions that the music of the Star-Spangled Banner had originally been written to go with a British drinking song; that George Washington, when electioneering in Virginia for a seat in the House of Burgesses, conciliated the electorate with rum punch; that, though he may have told no lies in his youth, in later life he wrote in his diary that the mosquitoes of up-State New York had bitten through his leather boots. Further, it was alleged with bitterness that the name of Bainbridge Colby had been purposely omitted from a list of great Secretaries of State. One speaker said the school books were all right, and muttered that "the whole thing was a lot of Sinn Fein propaganda," which fluttered the assembly as Alice in Wonderland did her fellow characters when she exclaimed, "You're only a pack of cards."

Offers to Take on All.

Despite 60 years, spectacles, gray hair and small physique, Mr. Tuite of the Star-Spangled Banner Association agreed three times during the meeting to "take on" a robust young man who tried to foist a British ancestry on the melody of "The Star-Spangled Banner." Mr. Tuite's resentment reached its zenith when an attempt was made to question whether he was really the head of the Star-Spangled Banner Association after all.

"I'll take you on right now," he shouted across benches of spectators. Commissioner Hirshfield pounded his gavel and issued excited orders to a policeman in attendance.

"Or, I'll take you on," exclaimed Mr. Tuite again, lifting his spectacles and addressing Telfair Minton, who had insinuated that the head of the Star-Spangled Banner Association was ignorant of the genesis of both the words and music of "The Star-Spangled Banner."

"I'll take both on," was the final offer of the veteran, and there the matter rested until a few minutes later, when he and Kinnicutt clashed in the doorway, while half the crowd was inside and half outside. After some bitter words the veteran exclaimed:

"You wouldn't read it as an American, anyway. You're not an American. You're a Britisher."

"You're a liar," replied Kinnicutt.

The little gray-haired man landed a blow on Kinnicutt's jaw with unexpected force, especially considering that he had to stand on tiptoe to deliver it, for his opponent is some three inches taller than six feet.

Deplores Lack of Americans.

Kinnicutt rallied and punched, but the blow was intercepted by the veteran's silver-rimmed spectacles. These fortifications stopped three or four more blows which Kinnicutt directed at the face of his enemy. Tuite was embarrassed by carrying a large package, and his next punch was stopped by the wall of the doorway. Forty or fifty men and women then intervened, calling for the police and surgeons. Stains were discovered on Kinnicutt's collar, but his backers refused to give the credit to the elderly warrior, insisting that the wound on Kinnicutt's neck was a casualty of shaving.

"Let me at him. Gimme room to swing," pleaded Tuite.

"Arrest that man!" shouted several, pointing at Kinnicutt. One man called Kinnicutt a "Britisher," and then demanded Kinnicutt's arrest because he retorted, "Sinn Feiner."

"There are a few Americans left," said Kinnicutt, getting free from his captors. "I'm one of them."

"Come away from that awful rabble," called a woman.

"I won't. I'll show them that I'm an American," he said. More arms were waved and challenges delivered. Nearly everybody asserted that they had seen Kinnicutt strike the first blow and much doubt was cast on the Americanism of a man who said Tuite had landed first.

"Come away from that gang of ruffians," again called the woman to Kinnicutt. "You're bringing yourself down to their level by associating with them."

This appeal was effective. Kinnicutt left amid jeers.

Wanted More Space.

"If I had eighteen inches more free space for my arm when I landed on him he would not be leaving here under his own power," said Tuite. He then picked up the large bundle which was one of the original causes of the quarrel. Tuite and Kinnicutt had an argument during the convocation of scholars in Hirshfield's office a week ago over some question in Marshall's history. Tuite had taken the trouble to bring down the whole set of books intending to sit down with Kinnicutt and free his mind from error. But today they found it impossible to agree on whether Marshall's work was in five volumes or seven. Tuite asserted that there were editions in two, five and seven volumes. Kinnicutt retorted that, after all, the number of volumes did not matter so much; the thing that counted was the intelligence one brought to one's historical reading. Then followed "Britisher," "liar" and blows.

Kinnicutt was hardly in the elevator, however, before the little gray-haired veteran was assailing an even bigger man than Kinnicutt—a 220-pound man, about six-foot one, who had voiced the opinion that, though Kinnicutt deserved a punching, the punch should not have been delivered in a public place.

"I stand prepared, here or anywhere," said Tuite, "in public or in private, to defend the Star-Spangled Banner against any assailant, big or little, young or old. I punch them on the spot. The place where they commit their crimes is the place where I punch them for it."

Real Estate Historians.

A few minutes later some amicable words about Nathan Hale had caused another violent controversy, this time between Mr. Tuite and an older man than himself. The older disputant was John R. Shields of 1638 Bathgate Avenue, Brooklyn, who smote the concrete floor with his cane and contended that nine-tenths of history was "bunk" and that most of the historic spots and famous landmarks were the fictitious creations of real estate agents.

"Take those spots where Nathan Hale is supposed to have been," he continued. "Nearly everyone is invested by a real estate agent trying to sell property in the vicinity or palm off some old shack on the city or on some historical society.

"Take McGown's fort in Central Park, for instance. Built by real estate agents. There never was any fort there in George Washington's time."

"That's all rot," replied Tuite. "You don't know what you are talking about. That fort was built by the British to keep George Washington off."

"Nonsense," said Shields.

"Why man," said Tuite, "the embrasures are still there."

"Oh, yes," said Shields. "That's just the point. The embrasures are there now, but they weren't there then. When were they put there? About 1860. Who put them there? A lot of real estate agents. Central Park used to end at 106th Street and the real estate sharps put a fake fort there in order to sell the rest of the property up to 110th Street to the city."

Columbia Student Sidetracked.

Before the meeting had adjourned violent speeches and challenges to fight had reduced interest in other topics, and there was little interest in a young man who tried to trace the history of Pan-American relations from the day of Cortes to the present. The speaker on this topic was Leonard Green, a Columbia student, who put his heels together and toes out, shook back his hair, adjusted his collar by several thrusts with his chin, cleared his throat and began:

"Three hundred years ago—"

"None of that," said Commissioner Hirshfield, bringing down his gavel. "No speeches. Don't address them. Talk to me. Tell me what it is you want."

Green said he went to Columbia, wanted to promote international relations and thought there ought to be more on the subject in the school books.

"Take the matter up with Secretary Hughes in Washington," said the Commissioner.

A woman rose with her arms full of books and papers and started to speak.

"Who do you represent?" asked Commissioner Hirshfield.

"I would like to speak a few words for the benefit of the children of the United States," she said.

"No, no, no," said Commissioner Hirshfield. "None of that. This is not the Children's Society. There are various children's organizations, sewing societies, hygienic societies and luncheon societies to take care of those things."

Invokes Will of Heaven.

The speaker said that she was Mrs. Ferry of Mountain View, N. J., and that she had taken a long journey for the purpose of expressing herself in that presence. She then proceeded to attack all the previous speakers of yesterday and of the earlier historical sessions, saying that every one of those speakers, and practically every modern history, had omitted to mention the divine guidance which inspired the Revolutionary patriots. Beginning with a covenant written on the Mayflower, which attributed all occurrences to the will of Heaven, Mrs. Ferry continued to read pious phrases from one historical document after another.

A man who said that he was a veteran of three wars and a member of the Executive Committee of the United Spanish War Veterans, produced a warped calfskin volume 113 years old, and started to read about John Hancock.

"I don't think we have time to hear that," said Commissioner Hirshfield.

"But, Commissioner," said the veteran, "it retracts many things which have been said here today."

"In that case, go ahead," said the Commissioner. After the biography had been read a young woman asked sharply:

"May I ask who wrote that?"

"William Allen."

"Who was he?"

Who Was William Allen?

"A very clever man who existed at the time," replied the veteran.

"Who thought he was clever?" persisted the young woman.

The veteran replied crushingly that William Allen was a Harvard graduate.

"Most people believe in the veracity of the people who existed at the time," he added, "even if they can't agree about the veracity of some of the people who exist today."

Abram Wakeman of the Wall Street Business Men's Association said that Washington made home brew and left posterity a recipe for it. Commissioner Hirshfield asked that it be read, but Mr. Wakeman declined on legal grounds. The speaker said that Washington had been bled to death by his physicians.

"You ought to know about bleeding," interrupted the Commissioner. "You belong to the Wall Street Business Men's Association."

Mr. Wakeman said that John Hancock's smuggling was confined to "a few pipes of old Madeira."

"Just about the same as today," said Hirshfield, "when it's an honor to get a few cases."

Among the historians denounced yesterday for alleged pro-British propaganda were Hart, Barnes, Beard, O'Hara (et tu, Brute) and Muzzey. Commissioner Hirshfield adjourned the subject of history sine die.

CONDEMNS THE FRYING PAN.

Blaming It for Malnutrition, Salvation Army Halts Distribution.

CHICAGO, Feb. 27.—The Salvation Army will distribute no more frying pans in Chicago. For many years the frying pan has been the culinary standby of the poor family. It will be so no more—not if the army can prevent it. Brigadier Annie Cowden, territorial directress for all the organization's work among women and children, has discovered that 35 per cent. of Chicago's children are undernourished. She took up the matter with Mrs. Ida Bailey Allen, national home economics expert, and the death warrant of the frying pan was the result. According to Mrs. Allen, 50 per cent. of all illness can be traced to improperly prepared food and 10 per cent. of all inefficiency is credited to the same cause.

Brigadier Cowden, after months of investigation, agrees with Mrs. Allen that one of the principal causes of malnutrition is the well-known frying pan. Mrs. Allen stated that it isn't so much poor quality in food as poor preparation of food which is responsible for the undernourishment of children. Denaturalized breakfast foods, careless cooking and, above all, the insidious frying pan are the root of the evil, she contends.

Brigadier Cowden said the Salvation Army, through hundreds of slum homes and settlement houses in every part of the world, is trying to educate slum mothers in the healthful preparation of foods, that as the 35 per cent. of undernourished children in Chicago were found equally in the homes of the poor, the well-to-do and even the wealthy, great benefits would follow more intelligent cooking.

SAYS BRYAN IS WRONG.

Bible Is Reverenced in Public Schools, Says Pastor.

William Jennings Bryan is wrong when he says the Bible now-a-days is not properly reverenced in the public schools, according to the Rev. Harry Webb Farrington, poet, lecturer and Methodist clergyman. Mr. Farrington expressed this opinion last evening in a lecture in Trinity Methodist Church, West New Brighton, Staten Island, his theme being "The House That Uncle Sam Built." Mr. Farrington said especially was this not true in New York City public schools, in 370 of which he had made addresses.

"My only pretense to differ from Mr. Bryan comes from my constant association in the schools," said Mr. Farrington. "I believe Mr. Bryan is wrong about this as was Frank Crane and Glen Frank were when they said we are not gettting democracy because our teachers are little Kaisers.

"Now these gentlemen are too busy to visit many of the schools. I simply know that everywhere and certainly in New York City our classes and teaching are organized upon the basis of freedom, self-expression and self-dictation. The facts do not warrant the statement."

CLAM YIELDS $2,000 PEARL.

Brooklyn Woman Makes Good Start at Atlantic City Dinner.

Special to The New York Times.

ATLANTIC CITY, N. J., Feb. 27.—Mrs. Rudolph Waldner, wife of a retired Brooklyn business man, reported today to the management of the Traymore Hotel that she had found in a dish of steamed clams at dinner last night a pearl worth $2,000.

Mrs. Waldner first thought that she had dislodged a tooth, but at closer inspection showed that the foreign substance was a pearl which was appraised today as worth easily $2,000.

BRITISH-AMERICAN OIL DEAL IN PERSIA

Basis for Agreement Is Reached After Prolonged Negotiations Here.

FEW DETAILS REMAIN

A. C. Bedford Soon to Follow Sir John Cadman to Europe to Complete Arrangement.

After several months of negotiations, British and American oil interests have reached a basis of agreement on their conflicting claims to the virgin oil fields in the five northern provinces of Persia—to which the Standard Oil Company of New Jersey received a concession several months ago—and will form a new joint British and American company for the development of the fields. It is learned that only the details of the agreement await settlement.

Sir John Cadman, technical adviser to the Anglo-Persian Oil Company and Chairman of the Inter-Allied Petroleum Commission during the war, returned to England a few days ago after representing his company in the prolonged negotiations over the claim to the undeveloped oil fields.

In these conferences, which have been going on since December, the Persian Government was represented by W. Morgan Shuster, fiscal agent in this country for the Persian Government, and by Mirza Hussein Khan Alai, the Persian Minister to this country. The Standard Oil Company of New Jersey was represented by A. C. Bedford, Chairman of the board; E. J. Sadler, of the directorate, and other officers of the company.

Mr. Bedford will leave for Europe in a short time, and it is expected that he will complete the negotiations of the details of the new agreement, so that engineers may proceed quickly with the development of the oil fields.

Few Details to Be Settled.

Before he sailed Sir John Cadman gave an interview to a representative of The National Petroleum News, an oil trade journal, in which he said that only two points then remained to be settled and that agreement upon them undoubtedly would be reached without great difficulty. The journal said that it learned that the Standard Oil and Anglo-Persian would participate equally in the capitalization of the new company, with joint representation on the directorate. Amount of capital and other details have not been settled.

"I have no statement to make," said Mr. Shuster yesterday, when he was asked for information on the agreement between the two companies as to how the development should proceed. Officials of the Standard Oil of New Jersey also were reticent, but it was learned that Mr. Bedford would leave soon for Europe, where it is understood he will take up this and other questions with foreign oil interests.

Under the original fifty-year concession to the Standard Oil Company of New Jersey, the Persian Government was to receive 12 per cent. of the gross profits, according to report, and was anxious to add this to her treasury revenues which were running behind about $500,000 a month.

The five provinces covered by this contested concession are Mazanderan, Ghilan, Azerbijan, Azdrabad and Khorassan, covering several hundred thousand square miles in the northern section of the country. The British company has been operating its oil fields in the southern part of the country for many years and a few years ago bought up the northern concession from a native of Georgia, whose claim, however, had not been ratified by the Persian Parliament. The Standard Oil's more recent concession was ratified by the Parliament. No company has undertaken development there.

A Rich Oil District.

"While Northern Persia is entirely wildcat territory, no wells having been drilled there, geologists who have examined the country say the northern provinces are underlaid by the same clear sand which is so prolific in Southern Persia," says The National Petroleum News. "Also, there are seepages of oil at various places in the northern provinces, so it is regarded as highly probable that oil resources as valuable as those in the southern part of the country will be developed in the north.

"The Anglo-Persian in London, hearing that the concession had been offered to the Standard Oil of New Jersey, immediately protested on the ground that it had a prior claim and cabled Sir John to straighten the matter out.

"Mr. Bedford, on hearing the facts, refused to accept the concession on the terms it was offered, and the British Foreign Office and the American State Department made it plain to the Persian Government that such summary cancelling of obligations would not be tolerated.

"Then Sir John, one of whose moving motives is to cement the friendship and co-operation of the British and American business interests and peoples, saw a chance, if the concession could be handled jointly by the British and American companies, to lay forever the ghost of the supposed British policy of exclusion and bring the British and American oil men into a spirit of friendly co-operation and understanding.

"He began negotiations looking to this end. The British and American Foreign Offices were felt out, and both of them gave assurance of approval of the joint development company. Sir John had to submit all his proposals to the scrutiny of his Board of Directors in London by cable and each day he cabled a day was lost in the negotiations.

"Added to this was the fact that some of the words were twisted and garbled in transmission so as to be unintelligible to those on the other side. However, one by one, the various phases of the deal have been thrashed out and settled until only two remain. Sir John is silent as to what these two points are."

MAGISTRATE DENIES PRISONER'S CHARGE

Chauffeur, Arrested in Connection With Insurance Thefts, Names James V. Short.

Charles S. Scheinemann, a chauffeur, of 1,961 Marion Avenue, the Bronx, testifying yesterday before United States Commissioner McCabe in the case of Carl Mancini, a wealthy furrier, of 1,001 Lorimer Street, Brooklyn, declared that while he was a prisoner in the jail at Hartford, Conn., for the theft of Mancini's car last December, Magistrate James V. Short of Brooklyn called on him with the furrier and told him "to keep his mouth shut."

Scheinemann was arrested several weeks ago in the Government investigation of an alleged conspiracy between chauffeurs and owners of automobiles in this city to have cars taken out of the State and disposed of so that owners could collect insurance on them. Through statements made by Scheinemann to Assistant United States District Attorney Mattack, it was alleged, a warrant was issued for the furrier about a week ago charging him with conspiring with the chauffeur for the theft of his car.

Mancini was arrested by United States Marshal Power, but when he was arraigned before Commissioner McCabe his lawyer opposed his removal to the Federal District Court in Manhattan. The hearing on the matter began yesterday and Scheinemann was the principal Government witness against the furrier. Scheinemann said that a few days after his arrest in Hartford in connection with the disappearance of the Mancini car Mancini called on him with a man who told him that he was "Judge Short of Brooklyn," and after they had discussed the case "Judge Short" advised him to "keep his mouth shut." He said he had never seen the man before and didn't know whether he was the man he represented himself to be. Before he had concluded his testimony Commissioner McCabe adjourned the hearing until next Saturday morning.

When Magistrate Short was informed of Schienemann's statement later at his home, at 985 Lorimer Street, Brooklyn, he said: "I know Carl Mancini. We are neighbors. Our families are intimate. We are members of the Elks Club. I have seen him two or three time a week for the last four or five years. About the first week in December last Mancini, whom I had frequently joined in automobile rides, asked me to accompany him in his car to Hartford. He said that somebody had stolen an automobile from him, and that officials of the company in which it was insured asked him to go to Hartford, where it had been found, and identify it.

"Mr. Mancini, myself and two other friends rode to Hartford in his car. We were accompanied by some officials of the insurance company in another car. When we reached Hartford the insurance officials requested Mr. Mancini to go with them to a garage, where he identified an automobile, as the one stolen from him. Then I and the others accompanied him and the insurance company officials to the local office of the insurance company, where, in my presence, Mr. Mancini signed a statement to the effect that the automobile was his property.

"One of the insurance company officials then suggested that we go over to the jail, so that Mr. Mancini could view the man whom the Government had arrested in connection with the theft of Mr. Mancini's car. I was in the party, and when the prisoner was brought into a room for Mr. Mancini to see him, I remarked to Mr. Mancini and the others present, 'This fellow's face is familiar to me.'

"Then I turned to the prisoner and said: 'I am Magistrate Short of the Williamsburg Court. Do you know me? Have you ever been arraigned before me?' The prisoner replied that he had never seen me before, and that he had never been arraigned in a Brooklyn court. The conversation with the prisoner took place in the presence of the entire party that visited the jail with Mr. Mancini. I at no time told the prisoner to 'keep his mouth shut.'

"Mancini, myself and our two friends then returned to Brooklyn, and that was the last I thought of the incident until the statement of the man in the Federal Court today was brought to my attention. I have never owned an automobile in my life, and the few occasions when I have made long automobile trips I did so on the invitation of friends."

MOTORLESS AIRPLANE CONTEST IN GERMANY

Prize Offered for Best Machine Fulfilling Conditions of Prolonged Flight.

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Special Cable to THE NEW YORK TIMES.

BERLIN, Feb. 27.—Much attention has been paid for years past in Germany to the problem of evolving a practical airplane without motor. Of late considerable progress has been made, for which, to some extent, the Entente ban on ordinary airplane building is responsible.

A flight of 21 minutes' duration was achieved in a motorless airplane towards the end of last year, and now the union of German airship manufacturers in conjunction with the German Aero Club and Scientific Air Travel Association is offering a prize of 100,000 marks for the best machine of this kind, which the Germans call a sailplane.

The conditions of the competition are that the sailplane must after an uninterrupted flight of 40 minutes fly against the wind between two marks, 100 metres apart, and continue the flight for at least five kilometers. The flyer whose flight lasts longest will receive the prize, but there is a consolation prize of 20,000 marks for the best flight which falls short of the conditions.

The flight must take place in Germany between April 1 and Oct. 31, this year. The competition is open to Germans with German made machines.

CREW OF SEYDLITZ IS WELCOMED HERE

Liner's Officers and Men Are Entertained by "Honorary Committee of Citizens."

THE THEATRE IS CROWDED

Freedom of Hoboken Extended to German Ship's Commander and Staff.

The officers and crew of the North German Lloyd liner Seydlitz, the first ship of that line to enter this port since the war, were entertained last night under the auspices of an "honorary committee of citizens of New York" at the Lexington Theatre. There were one or two addresses in German, an interpretative dance by Hannelore Zeigler and a musical program.

Murray Hulbert, President of the Board of Aldermen, was to have welcomed the officers and crew of the German steamer as the city's representative, but he failed to appear. The program was introduced with an address by Dr. Francis M. Schirp, who urged his hearers, in German, to play a stronger hand in national and local politics and make their votes felt. He is connected with the Steuben Society, and pointed to Von Steuben, a German, as a leader of American thought during the Revolutionary War. According to a member of the committee who acted as Dr. Schirp's interpreter for an inquiring reporter, the speaker's address was of "the Washington birthday variety."

There were many prominent New Yorkers of German extraction in the boxes and orchestra seats, among them Victor F. Ridder, Magistrate Charles A. Oberwager and the German Consul, Dr. Erich Kraske. The large theatre was crowded. Before the officers and crew of the German steamship were introduced to the audience, the Seydlitz's orchestra played the "Star-Spangled Banner."

Hoboken, long the chief port of the North German Lloyd before the war, greeted the crew of the ship yesterday with a reception at the City Hall, at which Mayor Patrick R. Griffin and the Hoboken City Commissioners extended the freedom of the city to Captain Friedrich Rehm and the staff officers of the ship. Mayor Griffin said he was glad that the steamship company had resumed operations and was certain that soon the trade relations between the United States and Germany would resume at least normal proportions.

Captain Rehm thanked the Mayor, saying he was happy at the thought that his company could resume operations, and that he could once more take transatlantic commands. He has been in the transatlantic service for the last thirty years.

SEES MENACE IN LOBBIES.

Senator King Complains of Organized Propaganda for Legislation.

WASHINGTON, Feb. 27.—Concerted propaganda for and against legislation has become a national menace and should be checked, Senator King of Utah declared today in his testimony before the Senate committee investigating activities of alleged dye monopolies and lobbies. He questioned the right of individuals or associations to "enforce" their views on members of Congress, but admitted that he could not say where the line should be drawn.

Mr. King's views were challenged by Chairman Shortridge, who declared there could be no inhibition on public expressions as to merits or demerits of legislation, as a matter of interest to the whole nation.

The Utah Senator maintained that if propaganda of an organized sort in behalf of legislation should continue untrammeled it would mean "merely that wealth is to control this country, Congress, and all else."

Earlier in the day Mr. King had charged that the American Dyes Institute, an organization of dye manufacturers, was an illegal open-price association of the kind dissolved through the recent decision of the Supreme Court of the United States in the case of the Southern Hardwood Lumber Association.

The Institute, Mr. King asserted, was organized by the late Arthur Eddy, founder of the Eddy plan of open-price associations and organizer of the lumber association. He read from a document purporting to be the Institute's by-laws which he declared demonstrated that it was designed "with monopolistic tendencies."

Mr. King demanded that Attorney General Daugherty take action with a view to cancellation of the sale of the seized German dye patents by the Alien Property Custodian to the Chemical Foundation. The patents, he asserted, should be restored to their former owners, German nationals, in conformity with treaty rights which he declared existed between the two countries.

TRINITY ALERT FOR FIRES.

Students Warned Not to Wipe Out Fingerprints if Another Blaze Starts.

Special to The New York Times.

HARTFORD, Conn., Feb. 27.—Instructions were issued today to Trinity College students, especially the day and night patrol and those who reach the scene of the next fire, to be careful not to obliterate possible fingerprints.

The editor in chief and manager of The Tripod, the college weekly, announced today that the series of incendiary fires had forced temporary suspension. "When we get the firebug we will renew publication and celebrate the event by getting out an extra," concludes the official statement.

The student guard at the college are all on edge. Among various unverified rumors tonight were that a bag of excelsior was found against the college restaurant, that a vent hole for another fire had been discovered on the top floor of Northam Towers and that a pile of charcoal had been found in the attic of Jarvis Hall.

George Mulligan, the freshman who was arrested last week after the seventh fire, which was in his room, will return Friday from Bergenfield, N. J., for arraignment on the technical charge of breach of the peace.

The detectives who made the arrest said today that they were confident they had solved the mystery. They recently re-examined three of Mulligan's fellow students. "Mulligan has been tripped up on several of his statements," explained one detective tonight, "and certain circumstances and known facts in relation to Mulligan's movements in connection with at least three of the fires are suspicious in the extreme."

GEMS GIVEN FOR NEAR EAST.

Jewelry Donated by the Trade to Be Auctioned Today.

Jewelry donated by the jewelers' trade of this city will be auctioned today at 2 Rector Street for the benefit of the Near East Relief Organization. James P. Silo, Otto Bernet and Joseph P. Day will be the auctioneers and debutantes will serve as models for the gems. Jacques Cartier is Chairman of the Jewelers' Committee, and associated with him are C. W. Byrnes of Gorham & Co.; J. R. Keim and Walter F. McTeigue of Walter F. McTeigue, Inc.; Harry Larter and Charles T. Pennington of Black, Starr & Frost, Paul Durant and De Witt A. Davidson of Davidson & Schwab, Harry Durand of Durand & Co., I. R. Richmond and C. R. Byron.

For Weekly Pay in Postal Service.

WASHINGTON, Feb. 27.—The postal service would be required to provide weekly pay days for all employes under a bill introduced today by Senator Lodge, Republican, of Massachusetts.

BILLS GIVE TRANSIT POWER TO THE STATE

Continued from Page 1, Column 1.

granted an increase of fare at the expiration of a year.

William A. DeFord, special assistant to Corporation Counsel John P. O'Brien, said a fortnight ago that under the present law the commission would be compelled to grant an increase to any railroad which could prove that its net earnings were not sufficient to meet all charges, with reasonable dividends. The proposed amendment was said to be satisfactory to Mr. DeFord on this point.

"Under the act of last year discretionary power in this regard was vested in the commission," said Mr. McAneny. "It was also intended that changes of rates in any instance would be permitted only to meet emergencies under the operation of the plan of readjustment itself. It was further provided in the act of last year that such changes should be in the discretion of the commission, and that if granted they should be upon 'such terms, conditions or safeguards as the commission may prescribe.' In the judgment of the commission this protection is ample, but it prefers that no doubt exist as to whether the companies might or might not gain any right they have not previously had or that is not wholly incidental to the readjustment plan."

Another amendment would enable the commission to deal with the possibility of service interrupted or discontinued on the lines of the Manhattan Railway Company in the event of the termination of its lease to the Interborough Rapid Transit Company. This is to cover the possible appointment of a receiver for the latter company, the abrogation of the lease and the possibility of having the elevated lines run by two companies with a double fare and much inconvenience to the public.

No Thought of Receiver.

It was explained that there was no thought in the minds of the transit commissioners that the Interborough would fall into the hands of a receiver, but that the amendment was deemed wise, as the Legislature meets only once a year. The purpose is to clothe the commission with power to compel the operation of the elevated system, together with the extensions and additions built by the Interborough, on the same basis as it is operated now and with no additional fare.

Another amendment refers to the valuation of the traction properties and provides that "the valuations finally determined by the commission and incorporated in the contracts shall be the basis of allowances to be made to the railway companies and for fixing the returns under the plan and the contracts."

In explaining this, the commission said that it "is designed to eliminate any doubt upon the question which has been raised as to whether the valuations fixed under the plan would be binding upon companies not finally included under the plan when it came to rate-making and regulation. The basis of valuation in the case of rate-making is so totally different from that under the plan, the latter disregarding all franchises and going value, that the commission has not thought the matter open to fair controversy, but in order that there should be no possibility of doubt it has been deemed advisable to clarify this passage also."

All through France skilled women are busy plying their needles to achieve the lovely hand-knitted frocks that Gidding is importing for the American sports-woman.

Of silk or wool these frocks, suits, capes and sweaters are wondrously knitted in the gay shades of Rose—Delft Blue—Dull Gold—many times striped in the colors of Roumania or Bulgaria—also the conservative shades of grey, tan, navy, white or black.

Their elasticity and their simplicity make them practical as well as lovely for all sport occasions.

There are hats, too—that match the frock and make it a "Costume Complete."

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The office safe isn't —when the will to steal is there.

CIGAR STORE IS ROBBED; SAFE IS OPENED BY COMBINATION. $122 IS MISSING.

A United Cigar Store robbery was reported to the Brooklyn police yesterday at the store at 953 Flatbush Avenue, in the Alhambra Theatre Building.

—N. Y. Times

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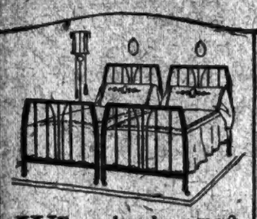

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UNTERMYER WANTS BROKERS LICENSED

Neither Congress Nor Legislature Has Courage to Pass Laws Needed, He Says.

SHOULD HAVE INQUIRY FIRST

Would Prevent "Fool Legislation," Lawyer Asserts—Criticises Power of Stock Exchange.

Special to The New York Times.

PALM BEACH, Fla., Feb. 27.—District Attorney Banton's demand for legislation to protect stock investors brought forth a statement from Samuel Untermyer, here, today, in which he declared that neither Congress nor the State Legislature had courage enough to pass such legislation. Mr. Untermyer commented on Banton's statement as follows:

"The truth of the matter is that neither Congress nor the Legislature has had the courage to tackle this evil.

"There is nothing new about this situation. Year after year the public is swindled out of hundreds of millions of dollars, and so it will continue until the Legislature of the State of New York can sufficiently overcome the powerful influences of Wall Street to give some measure of protection to the unprotected investor. The Legislature has at this time an opportunity for public service as great as any that has ever come to it. I know that there is at the moment a reaction against investigations, but this situation cannot be reformed nor can the proper legislation be formulated, without a fearless and thorough investigation.

"Any attempt to legislate in advance of a thorough understanding of the facts is likely to do more harm than good."

Wants Brokers Licensed.

"All Stock Exchanges and Boards of Trade should be regulated by law and their affairs periodically examined. All members of such exchanges should be licensed. It should be sufficient ground for revoking the license of a stock broker if he does any margin business in stocks on his own account. In England a stock broker is not allowed to speculate on his own account, and he ought not to be permitted to do so here.

"Unless there is an investigation preceding legislation, the influence of the Stock Exchange, which has been sufficiently powerful in the past to keep it immune against any kind of regulation or control for the protection of investors, will render the legislation innocuous and worthless. One must diagnose the disease before it can be treated, and that is the province of an investigation. It prevents a lot of 'fool' legislation.

"Why, for instance, should the Stock Exchange, through its control of the ticker be the absolute and despotic ruler of the entire stock business of the United States, as it is today. It and it alone can determine who shall get the quotations over the ticker. The exchange has in turn an arrangement with the Western Union, the result of which is that no one can have this essential instantaneous service from whom the exchange chooses, however wrongfully, to withhold it, and without it no man can do a legitimate stock exchange business.

Unrestricted Power.

"The Exchange can withdraw that privilege wherever it sees fit, and it does so at its own sweet will. It possesses the unrestricted power of life and death over every man in this business without the right of review to the courts or anywhere else. Independently of the ticker, the Stock Exchange has also this same autocratic power over its own members. By an announcement from its rostrum it can put a member out of business in sixty seconds with all the misery that this implies to the thousands of customers of the member, and nobody has any redress or right to question or review its action in or out of court. Nowhere on earth is there such uncontrolled power.

"I do not mean to suggest that the Exchange as now constituted and managed is abusing this vast incredible power. That is quite beside the question. What I am asking is how it comes that a small body of men is permitted to possess such power, which is made possible only through the use of interstate agencies of the telegraph and telephone in carrying quotations. What conceivable excuse is there for not subjecting that power to government regulation and court review to prevent abuse and see that justice is done?

"I hope Mr. Banton will not allow himself to be deflected by this familiar cry that confidence is being crippled or business being hurt by the effort to punish wrongdoers. Every time anybody tries to refuge any abuse, however intolerable he is met with that cry of protest.

"This loose talk about legislation is harmful. One must know the intricacies of the game as it is played before attempting to extract the 'jokers' that render the game dishonest, and a grave peril to the public as it is today. It has too many ramifications and is too complicated for amateurish experiment."

MASSACRE PROPOSAL ONLY THEORETICAL

Doukhobour President Explains Talk of Getting Rid of Children and the Aged.

NELSON, B. C., Feb. 27.—The Doukhobours of Canada, known as the Christian Community of Universal Brotherhood, merely expressed a "theoretical advocacy of massacre of their children and aged," according to the explanation now offered by Peter Veregin, President of the band, in a letter to The Daily News here.

In his letter he expresses alarm at the apparent indignation of Canadians over the announcement of the sect some days ago that the members were contemplating migration to escape taxation, in which event it might be found necessary to kill off children and aged persons who impeded the progress of the wanderers.

After apologizing to the Canadian public, particularly the women, the Doukhobour chief explains that the children of the colony are on the verge of starvation, being deprived of milk through the forced sale of cows in 1920 for the payment of taxes. He protests income tax collections totaling $4,000, claiming earnings of individual members to be within exemption limits.

The letter concludes with a plea for official inquiry to the end that Doukhobours may be reimbursed for the roads they built, and asks for a $50,000 loan to be spent in irrigation.

GERMANY LOSES CASE IN ARBITRATION COURT

Older Hague Tribunal Decides That a Submarine Sank the Dutch Ship Tubantia.

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Special Cable to THE NEW YORK TIMES.

THE HAGUE, Feb. 27.—After several weeks' discussion, the Arbitration Court in a final open session has pronounced a verdict in the case of the sinking of the steamship Tubantia, which the Dutch declared was done by a German submarine in the North Sea while the war was in progress. The verdict was against Germany, which tried to prove that the Tubantia was sunk by a floating torpedo.

The reappearance of Commander von Müller, of Emden fame, in defense of the German case has heightened the interest of the sittings. Dr. Struycken represented Dutch interests.

This is the third case before the Arbitration Court since the war. The fourth case will involve American shipping interests.

Judging from the crowd in the small justice hall this morning, it would appear that the opening of the World Court has increased interests in the sister court.

MORE SHOOTING IN INDIA.

Troops Fire on Rioters Seeking to Liberate Prisoners.

LONDON, Feb. 27.—The India Office in a communication issued this evening quotes a report received from the Bengal Government saying that three persons were killed and some injured near Madarihat Jalpaiguri Feb. 21, when police fired on a mob which was attempting to rescue prisoners who had been taken in connection with a market looting.

The communication adds that firing also was reported to have taken place in Rangpur, but the details were not known.

The official India Office version of the reported firing last Friday upon members of the Prince of Wales's party while motoring from Delhi to Patiala, in the Punjab region of India, tends to minimize the importance of the incident. The India Office explained today that motor cars were sent from Delhi in charge of the aides de camp on advance duties to Patiala, and that one of the cars was hit by a small object, which made a dent in the door. The official report said it was thought that the missile was probably a stone, either thrown or kicked up by the car wheels and that it certainly was not a bullet. In view of the possibility of mischief, however, the incident was reported to the police.

The Prince of Wales himself traveled to Patiala many hours after this incident occurred.

CONFERENCE ON GAS ENDS IN AGREEMENT

City, Companies and Public Service Commission Find Basis for Rate Discussion.

ALL WILL SUBMIT DATA

Counsel for Consolidated Tries Without Success to Bar Municipality as Party.

The conference between representatives of the Public Service Commission, the gas companies and the city, held with the hope that some plan could be devised to dispose of all the gas suits now pending before the commission, ended yesterday with an agreement that each of the interests represented should appoint an accountant and an engineer to draft a statement containing data needed as a working basis for a mutual agreement. All of the companies are seeking increased rates or are trying to retain their present rates. The city, through complaints filed against each of the companies by Mayor Hylan, is trying to compel the companies to return to the statutory rate of 80 cents per thousand cubic feet.

The first two hours of yesterday's conference were spent in bickering between Corporation Counsel John P. O'Brien and William L. Ransom, counsel for the Consolidated Gas Company and its subsidiaries. Mr. Ransom insisted that the city was not a party to any of the actions filed with the commission and that the public was sufficiently represented by the commission. Chairman Prendergast finally brought the discussion to an end by saying:

"This city, like all other municipalities throughout the United States, is agitated about public utilities. To fail to recognize the state of the public mind is to be blind to what is obvious. It is the general belief that the present rates are unfair. Cities want a rate that is fair to them and not unfair to the companies."

It was understood that the work of collating data would begin at once. Mr. Prendergast's plan is to have the gas companies file inventories and statements of operating costs to be turned over to the accountants.

Mr. Ransom denied that the corporation counsel represented anybody. Mr. O'Brien interposed.

"The city is going to carry on this fight," he said. "The city is right and the commission should make an order that would permit us to examine the books of the companies. The municipalities should not be kept out of these rate cases. The consumers of gas should have a right to appear and protect their interests."

When it was suggested that the inventories filed by the subsidiaries of the Consolidated Company with the Federal Court be deemed sufficient, Mr. O'Brien objected on the ground that they did not contain enough detail. No date was set for the next conference.

PROTECTS RIVERSIDE PARK.

Senate Passes Bill to Keep Out Unsightly Structures.

ALBANY, Feb. 27.—Without dissent the Senate passed tonight the bill introduced by Senator Nathan Straus Jr. which would make it unlawful for the city or private persons to maintain in Riverside Park any structures marring the beauty of the park or spreading noxious odors. The Street Cleaning Department at present maintains refuse dumps at West Seventy-ninth Street and West Ninety-sixth Street, and there are several private coal dumps along the river, although not on park land.

In the Assembly the Jesse bill making the installation of voting machines in New York City mandatory, was advanced to second reading.

In all, forty-four bills were passed and one defeated in the Senate tonight and an almost equal number disposed of in the Assembly.

EDITORIAL CAUSES ARREST.

Two Chicago German Newspaper Men Accused by American Legion.

CHICAGO, Feb. 28.—Sidney Spielman, owner of the Illinois Staats Zeitung, a German language newspaper, and Arthur Lorenz, said to be the author of a recent editorial printed in it, were held in bond to the Grand Jury today after waiving examination.

The American Legion had called attention to the editorial, which was declared to reflect on former service men.

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Broadway, cor. 29th

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RECEIVER FOR FOUR MORE BROKER FIRMS

Continued from Page 1, Column 5.

change; P. P. Smith, head of its Clearing House Association; Albert Massey, its attorney, and George Gordon Battle, who has been retained by the Exchange.

Mr. Banton was informed that, in view of the charges that had been made against the Exchange and its members, a public investigation was desired. Mr. Banton communicated with Chief Magistrate McAdoo and obtained the latter's consent to preside at an inquiry beginning on Thursday.

Mr. Banton said that the inquiry would cover the methods of trading in cotton and would begin with the American Cotton Exchange and its members. He said the hearings in the inquiry would be public. Besides two complaints that this Exchange has been used as a cloak for "bucketing," the District Attorney said he had received complaints against Rose & Co., J. D. Sugarman and Palmer & Co., members of the Exchange.

In requesting an open inquiry, Mr. Battle said that the insinuations and charges of "bucketing" that had been made were very hurtful to his clients, who have many customers in the South. He said the members of the exchange desired the opportunity to tell their side of the story, which would be granted by a public hearing.

Arrests Expected Soon.

No indictments were returned during the day by the Grand Jury, but evidence in bucket shop cases was presented by Assistant District Attorneys Jerome Simmons and Benjamin Schreiber. It was reported that detectives of the District Attorney's office had received information concerning the whereabouts of some of the brokers who have been missing since indictments were returned against them, and that arrests were expected soon.

Satisfaction was expressed at the District Attorney's office over Judge Hand's decision, denying the application of Elmore D. Dier of E. D. Dier & Co., for an injunction to restrain the District Attorney from examining the firm's books, now in the possession of a receiver. Mr. Dier in his application contended that his constitutional rights would be invaded by an examination of the books, while the firm was in bankruptcy in the United States Courts. The granting of the injunction would have hampered the District Attorney in investigations of other bankrupt brokerage firms against which, as in the case of Dier & Co., complaints of alleged illegal acts have been made.

Judge Hand in his decision referred to two cases which had been considered by the Federal courts. In one of these, in the matter of a man named Harris, decided by Judge Holt, the bankrupt was ordered surrender of his books and was protected under Judge Holt's ruling to the extent that, although required to surrender the books to the receiver, the latter was directed not to use information obtained from them in criminal proceedings.

Cites Supreme Court Ruling.

In the other case, Johnson versus the United States, the bankrupt had surrendered his books without reservation to the trustee, and the books were afterward used in his prosecution over his objection. "The point involving the plaintiff's constitutional right was taken to the United States Supreme Court and decided against him," Judge Hand said. "The theory of this case was that once title and possession passed without protest from the bankrupt his privilege ceased.

"In the case at bar, while there is no trustee, but only a receiver, and a receiver has no title, that, I conceive, makes no difference. The production depends as little upon compelling the incriminated person to produce evidence against himself, when the possessor has no title, as when he has. The possessor alone can produce, not the owner, and the privilege protects only as against such compulsion."

B. Frank Shrimpton, office manager of Dier & Co., testifying at a hearing before Seaman Miller, Referee in Bankruptcy, at the latter's office at 2 Rector Street, said that he did not know that many securities, said to have been purchased for customers, were not in the hands of the receiver. Mr. Shrimpton said that if "anything unlawful" had been done in the firm's office it was due to the "mistake of some clerk," and without his knowledge.

Mr. Shrimpton was questioned by William Abramson, of counsel for the receiver, about loans made by Dier & Co. Mr. Shrimpton said that if the cashier needed money he would tell him and then send securities to other houses for sale.

"Did you ever use any securities belonging to customers which were marked 'held?'" Mr. Abramson asked.

"I knew we had some, but we never used any to my knowledge," Mr. Shrimpton replied.

"Would it surprise you to hear that the receiver did not find any when he took possession?" Mr. Abramson asked.

Mr. Shrimpton admitted that he was surprised.

"Don't you know that there are hundreds of persons who claim they sent securities to Dier & Co. for sale at a certain figure and that they are not now in the receiver's possession?" Mr. Abramson continued.

Mr. Shrimpton then said that if any securities had been used unlawfully it was due to the mistake of some clerk.

Denies Trip to Canada.

Mr. Shrimpton, when told by Mr. Abramson that he had some dividend checks bearing the manager's name as payee, said that the office had used his name for "convenience" and that he personally had had nothing to do with these transactions. He said he was formerly a telegrapher, and in June, 1918, entered the employ of Hughes & Dier, predecessors of Dier & Co., at a salary of $100 a week. When he left the firm in September, 1920, he was getting $200, he said, and since his return last July he had been paid $400 a week. Mr. Shrimpton said he had made from $5,000 to $7,000 speculating, but that the rest of the $40,000 or $45,000 he said he was worth came from savings from his salary.

Mr. Shrimpton denied that he had gone to Canada immediately after the firm's bankruptcy. He said he had been suffering from stomach trouble and took advantage of the firm's suspension of business to consult a physician. The hearing will continue today at Mr. Miller's office.

Edward McCormick, President of the New York Curb Market, in a statement issued yesterday called attention to the fact that only two regular members of the Exchange had been suspended since the first of the year, Rasmussen & Co. and W. E. Erisben & Co. He said he desired to correct the impression prevailing in some quarters that many of the firms which have recently been placed in the hands of a receiver were members of the New York Curb Market. He said:

"In order to correct the erroneous impression apparently prevailing in the minds of the public I desire to state officially that there are two classes of membership in the New York curb market, namely, regular and associate. The provision in the constitution providing for associate membership was for the purpose of permitting individuals and firms to become associate members in order to have the advantage of the give-up or clearance commission rates. As an associate member is not liable for any debts or obligations incurred by the Exchange, nor is his membership saleable or transferable, he should not in any sense be construed in the same category as that of a regular member of the New York Curb Exchange."

DETROIT OFFICES CLOSE.

Brokerage Firms in Montreal and Philadelphia Assign.

DETROIT, Mich., Feb. 27.—Preliminary steps in an investigation into the affairs of L. J. Sinkula & Co., a stock brokerage concern, were taken by Prosecuting Attorney Voorhies today, when the company's two offices here failed to open for business. The prosecutor asked a search warrant and announced he would take charge of the company's books.

At both offices of the company numerous patrons, mainly foreigners, assembled this morning seeking information.

PHILADELPHIA, Feb. 27.—The brokerage firm of P. K. Guthrie & Co., members of the Philadelphia Stock Exchange, made a general assignment today for the benefit of creditors. The firm, which did a small business, was made up of Paul K. Guthrie and J. H. Robbins. No assets or liabilities were announced.

MONTREAL, Feb. 27.—The brokerage house of Tossaw, Hart & Anderson has assigned for the benefit of creditors. The announcement was made today from the rostrum of the Montreal Stock Exchange. This is the fifth failure among Stock Exchange firms here in the last three months.

FAMINE MENACES

SOVIET REQUISITIONS

KEEP RUSSIAN LAMP

FAMINE MENACES MOSCOW AND ARMY

Soviet Becoming Panicky as Crisis of Spring and Early Summer Months Approaches.

GENOA HOPE OF SALVATION

Red Delegates to Consent to Anything to Obtain Big Loan—Trotzky's Bluff of War.

MOSCOW, Feb. 3 (Associated Press).—The Soviet delegation to Genoa will carry instructions to grant all concessions demanded, provided a big reconstruction loan can be obtained. If this loan cannot be arranged, then, from the Russian point of view, the conference has only the moral value of recognition of the present Government.

The basic reason for this attitude is the famine. It is only within the last few weeks that the leaders of the Soviet have realized just how desperate is the food situation. So long as the famine starves to death the peasants and the remaining bourgeoisie, though it be on a scale of millions, the Soviet leaders are untouched and rather indifferent.

That the famine is now slowly but surely encroaching on and encircling their stronghold—Moscow—and Soviet representatives from every part of Russia, sent to get food, report that there is less and less to be had, that beginning with March the favored Red Army will begin to starve, and that each succeeding month will be worse, until July, when harvests, more or less scant, may relieve the situation.

Last Money Reserve May Go.

What may happen between now and the Summer months is troubling the Soviet leaders. If a big loan is arranged, the situation can be saved. If not, the hundred million or so dollars in the Soviet treasury will have to go for food, and even that may not save the country from anarchy.

The revolution of 1917 was wrought by telling the people that it was unjust they should suffer while the rulers were rich. Today, the rulers with full stomachs are the Communists. It is already a matter of common conversation that the Kremlin inhabitants have food and medicine, whereas others have not. And each day food becomes scarcer and dearer in price, with the masses eating less and less.

The frightened attitude of the Soviet is shown by its daily changing attitude towards the American Relief Administration. When the Americans first came, in September, they were received with scant courtesy, but with each month they have been better treated, until now they are not permitted, but asked to direct food shipments.

If the Moscow leaders do not obtain outside help, they realize that their power is doomed. Already the Ukraine has shown its independence, and has flatly refused to let any of its food be drained off to Moscow or for the Red Army stationed elsewhere. The Caucasus has some food, but its attitude is doubtful. In the Kuban, where there also is food, hostility to outside shipments has been active since last Summer.

The struggle-for-life attitude of each individual, in every part of Russia, is daily accentuated. Moscow is kept alive by its trader Communists who use their private cars to go to the country districts to buy food supplies.

This hungry attitude is shown, too, by the fact that while American food is being shipped into the Volga districts—which, when the truth is stated, are little worse famine centres than the Crimea or any other section—large shipments are coming back to Moscow. These represent private tradings or army requisitions.

The Soviet Government's fears are indicated in another direction. For the time its entire Oriental policy has been thrown overboard. The recent conference of Far Eastern peoples, called by the Third Internationale for the purpose of stimulating Communism in Japan, China and elsewhere, received only the scantiest attention in Moscow. The delegates were poorly housed and turned over to Foreign Office clerks.

Nikolai Lenine, the Soviet Premier, who is declared to be suffering from insomnia, has been living a quiet life for the past two weeks at his country home near Moscow. He keeps in touch with the affairs of his office, however, by courier or telephone.

Red Army Not Formidable.

WASHINGTON, Feb. 27 (Associated Press).—The Russian Soviet "Red Army," with which Leon Trotsky, War Minister, threatens to take the field, according to Moscow reports, should Russian demands at the international economic conference at Genoa fail, consists of 800,000 combatant troops, including 200,000 cheka, or extraordinary troops. According to the most reliable official information received in Washington.

In action the Reds must depend almost wholly on their infantry. The army lacks artillery, tanks and efficient airplanes. Not more than 1,200 pieces of the larger mobile artillery with the Russian forces are in good condition. The troops are poorly clothed, with no similarity in uniform. They have many machine guns of many models and several types of rifles.

It is the judgment of expert military observers that the individual Soviet soldier would show no enthusiasm for battle beyond Russian territory.

Trotsky's Threat of War.

The Morning Post of London of Feb. 22 printed a dispatch from its Helsingfors correspondent of the day before, which is accepted by the paper as containing extracts from Trotsky's harangue in Moscow, in connection with the dedication of a new Red Tank Brigade on Feb. 2.

"If," he said, "the Western European bourgeoisie should ask on what foundation the Soviet Republic rested, the answer would be 'Come and see this festival'!" and he proceeded, according to The Post's correspondent:

"Peace now prevails, but we know quite well that the present peace will not last long, that there can be no peace before the whole world belongs to the Red workmen and peasants. * * * They have now promised to recognize us at Genoa. The Western European bourgeoisie thinks when it invites us to a conference only of our paying our debts, of our agreeing to make concessions, of our consenting to a dissolution of the Third Internationale. * * *

"Do not think that Western European diplomacy is in a brilliant position. Western diplomatists live in mutual enmity, like cats and dogs. At Genoa (I only whisper this to you, do not tell anybody) we shall exert all our efforts to set the cats and dogs on each other till the dust flies. And while they are fighting each other we shall know how to profit by it.

"M. Trotsky is reported to have added: "If general conditions improve as a result of the Genoa Conference, we shall be able to send home another class, but if the conference proves fruitless, the diplomats would come home." Then, he is reported to have cried, "We shall be ready for action."

"If we are compelled to have recourse to guns, we shall call up the 1902 class, and we shall be better prepared than ever before to beat off all attacks. But when Poland and the rest, which will attempt to fall on us at the bidding of the Entente, will meet the Red Army's bayonets, and then there will be no question of any peace negotiations until workmen and workmen are in full possession of power in Poland, Rumania and Hungary."

SOVIET REQUISITIONS RICHES OF CHURCHES

Decree Finally Promulgated Promises Accounting Will Be Made.

By WALTER DURANTY.

Copyright, 1922, by The New York Times Company.

Special Cable to THE NEW YORK TIMES.

MOSCOW, Feb. 26.—The decree requisitioning Church wealth was published today. It orders local official bodies "to take within one month from the publication of this decree the riches of churches of all denominations in gold, silver and jewels whose requisition cannot really injure the interests of the cult itself and hand them over to the official financial bodies for sale for the benefit of the famine."

The second paragraph states that the requisition shall be handled by special committees appointed by the local authorities. But there is nothing about church representatives thereupon, which is one of the points for which the Church has been striving. However, the third and fourth paragraphs emphasize the importance of getting "believers" to be present at requisitions and the publication in the local press of all details of what has been taken.

Finally, it is strongly affirmed that the sole purpose of the requisition is to aid the famine and that the public will be kept fully informed of all objects requisitioned, the amount they fetch and how the proceeds are being employed.

The worst joker in the decree is the phrase about the requisition of objects the loss of which does not really injure the cult itself. Just what does this mean? Thus if a church has four gold crosses or bejeweled ikons, will three be requisitioned? Obviously even without political complications, which, of course, exist intensely, the Church and State would not see eye to eye on this point. One imagines the matter will be decided chiefly by the state of local feeling. In the religious areas selection will favor the Church more than in places where skepticism is prevalent.

The delay in putting into effect a measure decided upon weeks ago indicates that the Government is most anxious to avoid starting any trouble.

AMERICAN WOUNDED BY MOSCOW PATROL

Thought Soldiers Were Bandits and Fled With Comrade When Ordered to Halt.

By WALTER DURANTY.

Copyright, 1922, by The New York Times Company.

Special Cable to THE NEW YORK TIMES.

MOSCOW, Feb. 27.—The most thrilling adventure that has yet befallen Americans in Russia occurred to two American Relief Administration men, J. B. Murray and a Mr. Callahan, early this morning.

Both newly arrived in Moscow were full of ideas of possible danger, especially hold-ups. Returning about 1 o'clock in the morning from a concert given by the Russian Liaison Office with the American Relief Administration for the benefit of the famine sufferers, they suddenly saw a sled twenty yards ahead held up by armed men.

In point of fact it was a military patrol such as from time to time asks to see the papers of any one out late. But Callahan and Murray did not know that, or that even if it had been bandits the magic word "Amerikanski" would have guaranteed their immunity. Both leaped from their hack in opposite directions. There were shouts behind them which they disregarded, then instantly shots. "Bullets," said Callahan, "why, I was picking them off my ears." He dove headlong into a snowdrift and dug himself in there so thoroughly that the soldiers in pursuit passed without seeing him, and later when everything was quiet he reached home undisturbed.

Murray was less fortunate. A bullet caught him in the heel, luckily inflicting only a flesh wound. He fell, but picked himself up and rushed into the nearest house, crying in English, that bandits were after him. That caused a riot, for the startled household thought he was a bandit himself. Frenzied conversation was interrupted by hanging at the street door, where there was a squad of military police with an automobile. There were also five hacks—Murray's own and four others which had joined in the chase—from sheer Russian interest in anything happening.

Again every one talked at once, with no mutual comprehension, but anyway the soldiers realized that Murray was Amerikanski and he, thinking still he had been shot by bandits—who never would dare to fire a shot on Main Street and anyway do not carry rifles—was delighted to see them. So they took him back home in the auto, followed by the hackman, loudly waiting for his money.

Arrived at his quarters, Murray received first aid—the doctor today pronounces the injury trifling, though he had a narrow escape, as the bullet slid around the heel bone, which if struck might be a shocking wound—and began to tell his story with great excitement. Older inhabitants immediately spoiled his tale by the scornful comment: "You poor fish! You must have been crazy to run from a patrol of soldiers. Of course they'd shoot you when you ran, and you're darned lucky not to have got a hole in the bean instead of the foot."

In these parts of Europe the soldier is a simple creature and horribly quick on the trigger. Two years ago in Riga THE NEW YORK TIMES correspondent, walking home one night with an allied officer, did not hear a sentry's challenge—just the same business of night control of the streets. The next thing was a bullet a few inches above our heads. When he saw our papers the Lettish warrior apologized profusely.

Two or three weeks afterward the correspondent found a little group around the dead body of an elderly man who had also failed to heed a challenge.

PROHIBITION HUMOR IN SOVIET RUSSIA

Smiths and Airmen Class Themselves With Privileged Divers and Polar Dwellers.

By WALTER DURANTY.

Copyright, 1922, by The New York Times Company.

Special Cable to THE NEW YORK TIMES.

MOSCOW, Feb. 26.—Enforcement of prohibition is a no less difficult problem in Russia than the United States. In one of the rare flashes of humor that lighten the earnest pages of the Communist Party organ Pravda, the writer discusses the case of groups of smiths and airmen in the neighborhood of Moscow who recently succeeded in obtaining large quantities of vodka.

The law on the subject, he points out, states that divers who work under water and men who work in the polar regions may be allowed to receive alcohol. But just how does this affect smiths or airmen?

Well, there was an old Russian chronicler who wrote that "the delight of Russia is to drink." This ancient was named originally Gomel, but thought the name Philaret sounded better for a monkish historian. So, he argued, "Gomel reminds me of the German word gavel, for which the Russian is vilka. Vilka resembles philka, and philka might easily become Philaretes. Therefore this is my name henceforth."

So, declares the writer in the Pravda, the smiths must have argued: "Why are divers allowed alcohol? Doubtless because they go under water and get wet. Well, when we work hard we sweat so that we are soon as dripping as any diver. Therefore have divers any more right to alcohol?" The case of the airmen is even simpler. The polar regions are often called high altitudes. Well, airmen must work at higher altitudes still, so of course they need alcohol more than workers up toward the Pole.

KEEP RUSSIAN LAMP OF LEARNING ALIGHT

University Professors Found by Dr. Coolidge Bravely Struggling Against Desperate Odds.

HAVE NO HOPE OF RELIEF

Live Undernourished in Cold Apartments Crowded With Other Lodgers Wholly Uncongenial.

Copyright, 1922, by The New York Times Company.

By Wireless to THE NEW YORK TIMES.

LONDON, Feb. 27.—With barely enough food to live upon in cold apartments crowded with people completely uncongenial to them and with no hope of relief, professors of the Russian universities are still carrying on and doing their best to maintain the light of learning.

Archibald Cary Coolidge, Professor of History at Harvard, has just arrived from Moscow, where he was helping in the work of the American Relief Administration, and he described today to THE NEW YORK TIMES correspondent the plight in which the flower of Russian literary men find themselves.

"I went to call on a professor of philosophy," he said. "He was a man who had translated into Russian some of William James's works and is of world-wide fame. I found the apartment house in a dark street. The stairway was dark, but I groped my way up and discovered the right door. There I hammered until some one came, and it then turned out that there were four or five other families living in the rooms formerly occupied by one household. But my friend, the professor, was lucky, he had secured a room for himself.

"With a word of apology for the conditions that I must know now existed in Moscow he asked me to sit down. He had managed to keep part of his library and the books were mainly piled on the floor. The heating system had long been out of order and the only way he kept warm was by a small iron stove burning wood, with continuous apprehension that any day wood might be unprocurable. In that one room he slept, cooked and ate his meals and carried on what studies he could."

One of the hardest privations that scientists in Russia now undergo, Professor Coolidge said, is the impossibility of publication of any researches they may make. A few of the learned societies still meet, but there is none of that free interchange of thought which nowadays serious workers consider so necessary for their work.

"It is curious," he continued, "how little people in Moscow even know of what is going on in other places. The Soviet Government, which has always professed great interest in education, announced it was about to start thirty new universities. Some may have begun work but most have not, and it is very difficult to find out exactly which have. Why, a Moscow professor asked me whether Kazan University was still open, and when I went there I found there were 3,000 students. You see the post is most uncertain, and no one travels by rail now unless he has to."

Russian professors manage to keep alive on small Government rations and by drawing money from several different sources. First there is their regular pay. But the 10,000 rubles per month which many of them receive is at present rates of exchange not worth more than about 2 cents. The official salaries are occasionally raised, but never high enough to keep pace with the ever-growing depreciation of the currency. Then the professors get a somewhat better rate of remuneration for outside lectures and other literary work and to supplement that they work in their spare time at anything that will bring them in money.

Thus many of them have joined together in a co-operative book store. Most of the books are second-hand, a number are from the remains of their own old libraries, and there are a number of Government publications and just a few new books. The coming-out cost of these last in terms of rubles is enormous. The cost of an ordinary book when Professor Coolidge first went to Moscow last October was from 60,000 to 120,000 rubles, and now the same work would cost from 250,000 to 350,000 rubles.

Two or three years ago the professional class were worse off than today, because arrests were more frequent; but then they had at any rate the hope that it was impossible that existing conditions should last and that a change must come. Now they have lost any expectation of alteration and are dully acquiescent.

With clothes rapidly wearing out, patched and mended, with each day wondering how they are to get enough to eat, they struggle on. They have not even the advantage which comes from the feeling that their bare necessaries are secure, and all energies which should be devoted to studies and teaching are taken up with the mere fight for existence.

Professor Coolidge believes that the kindest thing that can be done for them is to organize some system by which they might receive regular packages of food, as American doctors have already done for their professional colleagues in Russia.

AMERICAN TALKS WITH CONVICTED CANNIBALS

Relief Worker in Russia Reports That He Found a Dozen Undoubted Cases.

By WALTER DURANTY.

Copyright, 1922, by The New York Times Company.

Special Cable to THE NEW YORK TIMES.

MOSCOW, Feb. 25.—For the first time there is American testimony to the reality of cannibalism in the famine area.

An American Relief Administration investigator has just returned from a Volga trip, during which he covered 350 miles by sled in the heart of the Tartar Republic. He reports that he found over a dozen undoubted cases of cannibalism and was convinced that conditions were so terrible that the shocking practice was still on the increase.

It may be objected that he did not actually see fragments of human bodies used for food. That is next to impossible, and, contrary to what is supposed here, the local authorities do not try to magnify cases in order to get more help, but are extremely anxious to hush up what they regard as a dreadful occurrence in their jurisdiction. But the American talked with convicted cannibals whose cases were notorious in the whole village.

They showed such a lack of human feeling as to lead him to the conclusion that the majority were mad or mentally deficient—which agrees with the view of most intelligent Russians on the subject, who declare there has always been a considerable percentage of subnormals in Russian villages.

In one instance the A. R. A. man found a girl of 14 wandering homeless on a village street. She had been cast out by the inhabitants because she had killed and eaten her twelve-year-old sister. On the road to Tetiushi he passed a group of seven children, aged 8 to 14, who were being sent to the district capital under guard because they had killed and eaten their little brother, aged 4.

In the towns and larger villages cannibalism meets with swift punishment, but the investigator states that there are outlying villages where cases occur with impunity, even involving repetition of the offense by the same person.

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1—$85 Taupe Lynx Muff . . $25

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Cuticura Talcum is ideal for powdering and perfuming.

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Business Opportunities (*bank and business references required*), Page 24.

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SAYS TAYLOR LIVED IN FEAR OF MURDER

W. S. Underwood, Held for Embezzlement, Declares Director Told Him of Premonition.

ASSERTS HE MET SANDS

Ex-Butler Was in Los Angeles the Day After the Crime, He Says, and Left for Mexico.

Special to The New York Times.

LOS ANGELES, Cal., Feb. 27.—William Desmond Taylor, slain motion picture director, lived in constant fear of death by violence, according to statements made today by W. S. Underwood, held in the county jail on an embezzlement charge. Underwood declares Taylor frequently told him of his premonition that he would be slain, but never divulged the name of the person, or persons, he feared, and always declined to give the reason for his belief.

Edward F. Sands, sought for weeks in connection with the slaying, was in Los Angeles on the day following the crime preparing for a quick dash to Mexico, Underwood said. He added that he was a personal friend of both the missing man and the slain director, and that he attended a number of parties given by the latter.

Underwood was arrested some days ago at Topeka, Kan., at the instigation of persons who believed he was Sands. He was later held on a charge of embezzling funds from the Pacific Electric Railway Company. He is to be tried here on that charge.

Underwood declares that he met Sands at the corner of Seventh and Broadway on Feb. 2, the day following the slaying. After a few words of greeting, he asserts, Sands said:

"Well, I'm heading South. I probably won't see you again."

"Where are you going?" Underwood said he asked.

"Either Mexico or South America," Sands is alleged to have answered.

Underwood made a statement which, in substance, is as follows:

"Some weeks previous to the murder I was sitting alone in a downtown café, when Taylor and a party of friends entered and took the table next to mine.

"He was in a jovial mood, and within the next thirty minutes, observing that I was alone, invited me to join his group. I accepted.

"In the party were a number of women I recognized as having seen on the motion-picture screen—women that were known the world over as actresses of the first degree. I will not give their names, because I do not wish to involve any of them in this unpleasant affair.

"These same women, however, I saw on numerous occasions when I was a guest at the Taylor bungalow on Alvarado Street. I have my own theory regarding the slaying and the connection of these people with it, but as to this angle I have nothing to say."

Underwood said that he met Sands as he was coming out of a downtown theatre, but that the murder of Taylor was not mentioned during their brief conversation. He also maintained that he had no actual knowledge of the tragedy, and did not expect to be able to furnish the police with information.

Acting upon information from San Francisco that "Mrs. Walker," sought by the authorities in connection with the slaying of Taylor, is in Los Angeles, police officers and deputy sheriffs began today a systematic canvass of all local hotels. While details of this development were not revealed, it follows the search for the woman in San Francisco by Detective Sergeants Herman Cline and Jack Steinreide.

"Mrs. Walker" is the woman to whom a telegram was addressed by a picture actress on the night of the murder. The message read: "I am in trouble. I need help."

It was discovered, it is asserted, that she, too, had sent telegrams seemingly connected with the case, and this is also to be checked. Officers familiar with the new angle declare the woman's testimony is of the utmost importance to checking facts in the case which may ultimately lead to the solution of the mystery.

The "confession" of Harry M. Fields, now held in the Wayne County (Michigan) Jail on a forgery charge, is no longer considered a factor in the case.

BRYN MAWR COLLEGE CHOOSES NEW HEAD

Dr. Marion Edwards Park, Dean of Radcliffe, Elected to Succeed Dr. Thomas.

PHILADELPHIA, Feb. 27.—Dr. Marion Edwards Park, Dean of Radcliffe College, Cambridge, Mass., has been unanimously elected President of Byrn Mawr College by the Board of Directors, to succeed M. Carey Thomas, who retires at the end of the present academic year, and she has accepted the appointment.

Miss Park is an alumna of Bryn Mawr, having graduated from that institution in 1898. She was awarded the Bryn Mawr European fellowship, the highest prize in the gift of the college, and after two years at the American School of Classical Studies in Athens, Greece, she returned to this country and became instructor in classics and acting dean of women at Colorado College, Colorado Springs. From 1918 to 1921 she was acting and associate Dean of Simons College, Boston, going to Radcliffe last October. In 1911 she was acting Dean of Bryn Mawr during the absence of Dean Marion Reilly.

Dr. Park was born in Gloversville, N. Y. Her only brother, Dr. E. A. Park, is head of the new department of pediatrics at Yale.

Dr. Thomas has been associated with Bryn Mawr since it was founded in 1885.

GIVES NEWSPAPERS DISTRIBUTION RIGHT

Judge Landis Rules They May Sell or Refuse to Sell to Whomever They Choose.

Special to The New York Times.

CHICAGO, Feb. 27.—Holding that a newspaper is not a public service corporation and may sell its product to whomever it chooses and may refuse to sell it to others, Federal Judge Landis dismissed today for want of equity a suit brought by The Chicago Journal of Commerce against The Chicago Tribune.

The plaintiff, charging conspiracy against The Tribune and some of its officials and employes, sought an injunction and $250,000 in damages. The basis of the action was a notice served by The Tribune on various branches of its distribution and delivery service that they were free to handle The Journal of Commerce if they chose, but that if they did so they could not also handle The Tribune.

Judge Landis's decision indicated that he found nothing unfair in this attitude of The Tribune. He spoke of the work and expense The Tribune had devoted for years to building up its distributing organization, and said that a comparatively young newspaper had no basis for a claim that it had the right to all the advantages of that organization.

WILLISTON ALUMNI MEET.

Discuss Endowment at Their Association's Annual Dinner.

The Williston Alumni Association of New York held their annual dinner at the Harvard Club last night. Plans for increasing the endowment of the school and the number of buildings were discussed and it was announced that for the first time in many years the school deficit had been turned into a credit balance.

The speakers were Ephraim M. Youmans, who presided; William Ives Washburn, Edward Jefferson, Dean Herbert E. Hawkes of Columbia, Philip L. James, Professor Sidney Nelson Morse and Principal Archibald V. Galbraith.

BOMBS THROWN IN FIUME.

ROME, Feb. 27 (Associated Press).—Two bombs, both of which failed to explode, were thrown under the Government Palace at Fiume last night in an attempt to blow up the guards of the night service, says a dispatch received here today.

Those responsible for throwing the bombs fled.

Other women who were summoned as witnesses were Margaret Bogart of 15 Central Park West, who lost $18,000, and Mrs. Helen Burnett of 48 West Forty-eighth Street, who is said to have lost $31,000. Adelaide V. Rice of Riverdale, who lost $25,000, is 75 years old, and word was sent that her health did not permit her to testify.

LINDSAY CAUGHT NEAR PHILADELPHIA

Continued from Page 1, Column 6.

no admissions during the trip from Philadelphia.

Lindsay is a very stockily built man, about five feet ten inches tall, and apparently a little over fifty years old. He has sandy gray hair and a closely cropped mustache. He wore rimless glasses, a black overcoat and a black derby hat.

Mr. Murphy and the detectives took him to the District Attorney's office in a taxicab.

Lost in Fictitious Pool.

Lindsay was indicted for grand larceny yesterday on the charge of stealing $50,000 from Mrs. Dorothy Atwood of 247 West Seventy-second Street by inducing her to participate in a fictitious pool. Other witnesses were heard by the Grand Jury, and further indictments are expected. Lindsay would be in jail now if the District Attorney's office had acted with greater promptitude, said Carlotta Nilsson, the actress, who was cheated out of $20,000 by Lindsay.

"This is the biggest joke I ever saw," she said. "Here we are wasting our time, and the man they are after hasn't even been caught. Three weeks ago I came down here and told my story to an Assistant District Attorney. He waved me aside and said that nothing could be done. Then, all of a sudden they discover that he is a great criminal and want him badly, but in the meantime he has disappeared. Now we are brought down here and asked a lot of questions, even as to our ages.

"It seems as if there must be a hundred complaints before they will act. One doesn't count. It's quantity not quality that they want. They are only impressed by numbers."

One of the witnesses was Mrs. W. H. Arnold of 152 West Seventy-fourth Street, who lost $17,000. She asserted that she had paid over that amount in a lump to Lindsay in order to invest in a pool, which, he said, was being arranged by members of the Domino Club, which Lindsay described to her as an oath-bound organization composed of the greatest financiers of the city, who met with him in secret rooms at one of the most fashionable hotels in the city. Lindsay drew graphic diagrams for her showing how he, George F. Baker, Thomas W. Lamont, James A. Stillman, Percy Rockefeller, Charles H. Sabin and others arranged themselves about a table in their secret meeting room to discuss the world situation and what to "put over" the following day.

He sent her, he said, various telegrams and messages to the effect that her investment was prospering, although unaccountable obstacles had made their appearance. He tried to persuade her, he said, to sell her house in order to invest $10,000 more. Later, Mrs. Arnold said, she discussed the transaction with her nephew, George L. Burr, Vice-President of the Guaranty Trust Company. He made inquiries and learned from Mr. Baker that Lindsay was unknown to him. He convinced his aunt that the Domino Club was a fake and that she had fallen into the hands of a swindler. Mrs. Arnold said that she had met Lindsay at a card party at the Ritz-Carlton and thought that he was a clever financier because he induced her to give him $800 for a gamble and in two days he gave her $900 back. Her subsequent deals, however, were less fortunate.

Mrs. Atwood, who is $50,000 poorer since she met Lindsay, told how she was tricked repeatedly and how his persuasiveness had overcome her suspicion to such an extent that when she was penniless and threatening his arrest he induced her to sell two of her pet dogs in order to raise more money for him. Mrs. Atwood told of her suspicion also that Lindsay had a staff of introducing and "fixing" agents, who got rich customers for him and aided in silencing them after they had been swindled.

While she was in the corridor, preparing to go to the Grand Jury, Mrs. Atwood was frightened into hysterics by the explosion of flashlight powders. She was revived by Dr. K. Arvid Emlind, a physician, not called as a witness, who presented himself, saying that he knew some things about Lindsay that he would like to tell. Dr. Emlind said that he had never introduced anybody to Dr. Emlind.

"Lindsay introduced some of them to me," he said. "I think he must have sent fifty to me in five years. I supposed that he did it out of gratitude because I had cured him when he had trouble with his eyes.

"I first met him in 1919 when he returned from Mexico. I never took him for anything but an honorable and upright fellow till I heard the stories told about him by various women patients of mine. I decided that, as a good citizen, I should get them altogether and have them make a formal complaint.

Think He Is Bound for Mexico.

"I knew that he was given to plunging in stocks. He operated usually through brokerage offices in the Hotel Astor, Waldorf-Astoria and other hotels. I don't believe that Lindsay has gone to Canada, as has been intimated. I think that it is much more likely that he is in Mexico, or is bound for the Mexican border.

Redondo Sutton, a Major in the army during the late war, and at present general manager of the Pacific Mineral and Chemical Company, which employed Lindsay for a time, called at the Criminal Courts Building and said he had first met Lindsay at the brokerage offices of Post & Flagg, 49 Broad Street, in 1918.

"His talk impressed me greatly," said Major Sutton. "There is no doubt about his ability to talk. He urged me to put some money in Industrial Alcohol and I did. The stock shot up several points. One thing that struck me as strange at the time was that he declined to talk money and when I wanted to give him $5,000 to invest, he insisted that I should let him have cash. I gave it to him. I have learned since that when he could get cash he took it from women in preference to checks.

Demanded Money Back.

"At the time that the 'white slave' charge was made against Lindsay, I demanded my money back. He returned it. He left for South America for a time, and on his return explained to me that he had been the victim of blackmailers. Knowing that such things sometimes happen, I believed him. I was the biggest 'boob' of the bunch. I did not see him from that time until he began dropping around to the offices of the Pacific Mineral and Chemical Company, saying that he wanted to buy stock, which he never did."

Referring to the complaint of Florence James, who is said to have lost $5,000 to Lindsay, but to have recovered it with the aid of Sutton, the latter said: "That James transaction was pulled off right under my nose. He had me fooled completely at the time."

Miss James was accompanied to the building by her brother, Bradley James, a young man of powerful build, who gritted his teeth and said:

"I can't understand why somebody didn't sock Lindsay in the jaw."

5th Avenue **James McCreery & Co.** *34th Street*

Spring Wraps of Exceeding Beauty

for Madame

75.00

Wraps, Capes and Coats inspired by Paris and developed in fabrics whose shimmering sheen and deep-pile, velvety surfaces fairly draw the hand to caress their softness.

There are Wraps that cling with classic grace, Capes to be swathed about the figure or that fall into playful ripples, swinging freely from the shoulders. Sleeved Coats there are, too, their sleeves of Russian, Chinese or tailored persuasion. All are sumptuously lined.

Every lovely color Fashion favors—also Black.

(Fourth Floor)

Macy's

CHAUFFEURS'

Suits or Overcoats

$29.50

You want your chauffeur smartly and properly attired. You want his apparel to wear well and long.

Chauffeurs' outfits secured here combine all these features. And in addition are bought more economically than elsewhere.

Both suits and overcoats are made of all-wool whipcord—the suits in a medium weight. They are carefully tailored, with attention to those details that make for service and appearance.

Suit Sizes: 35 to 46
Overcoat Sizes: 35 to 40

Caps to Match, $2.97

Macy's—Fifth Floor, Front.

R. H. Macy & Co. Inc.
HERALD SQUARE NEW YORK

John Wanamaker

Store Hours: 9 to 5.30 *Broadway at Ninth, New York*

Furniture Sale Ends Today

The Furniture Galleries open evenings until 9

The Great March Housewares Sale

Starts Today, with privilege of charging purchases on your March account payable in April

* * *

Standard housewares of the kind always sold at Wanamaker's. No make-believes, no flimsy construction, no pretense, no seconds. Offered now at a discount from regular prices; and these discounts are figured from the new low prices that we have marked on all our housefurnishings during the past six months as wholesale prices have come down.

Summary of the Sale

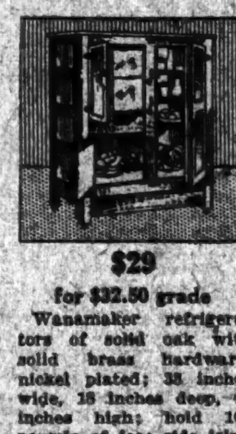
	Discount		Discount
Nickel and Copper Ware	20 to 25 per cent.	Brooms and Brushes	20 per cent.
Refrigerators	20 per cent.	Ironware	10 to 33 1-3 per cent.
Aluminum Ware	20 to 33 1-3 per cent.	Andirons	20 per cent.
Tinware	15 to 25 per cent.	Fire Sets	20 per cent.
Woodenware	10 to 20 per cent.	Percolators and Casseroles	20 per cent.
Cutlery, Scales, Coffee Mills	20 to 25 per cent.	Feather Dusters	20 per cent.
Hand Washing Machines	15 per cent.	Electric Irons	25 per cent.
Bathroom Furnishings	15 to 33 1-3 per cent.	Trunks	20 per cent.
Sewing Machines and Dress Forms	15 per cent.	Baskets and Hampers	20 per cent.
Enamelware	20 per cent.	Wire Goods	20 per cent.

* * *

And these special features

Prices are for the limited quantities *only*—an early visit is recommended. The articles will be quickly snapped up.

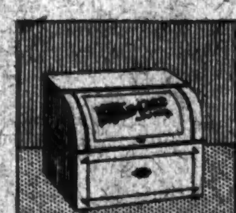
$3.15
for $4.50 grade
No. 8 Kreamer's wash boiler, extra heavy tin, copper bottom, drop handles—150 at this price.



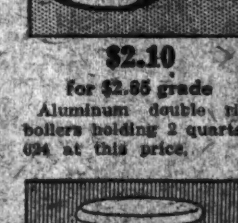
$29
for $32.50 grade
Wanamaker refrigerators of solid oak with solid brass hardware, nickel plated; 38 inches wide, 18 inches deep, 48 inches high; hold 100 pounds of ice; side icing type, provision chamber lined with baked-on white enamel; removable ice rack and drain pipe—102 at this price.

$4.95
for $7.50 grade
Cloth wringers with 11-inch rubber rolls, reversible water board, improved guide board, guaranteed 3 years for family use—30 at this price.

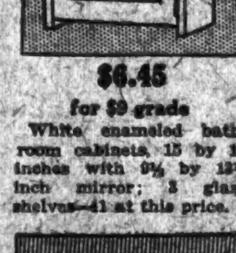
$3.45
for $4.60 grade
Aluminum tea kettles, holding 5 quarts—758 at this price.



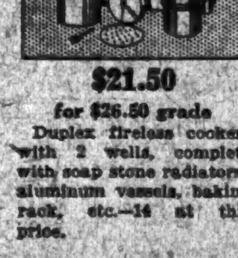
$2.75
for $4.60 grade
Roll-top bread and cake boxes made of heavy tin, white Japan finish; 15½ by 11¾ by 12¼ inches. 30 at this price.



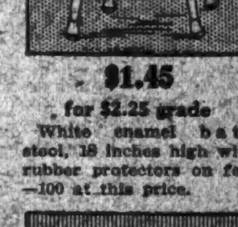
$2.10
for $2.85 grade
Aluminum double rice boilers holding 2 quarts—624 at this price.



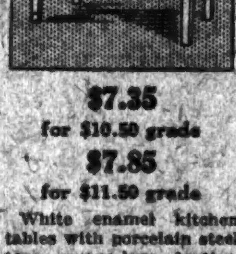
$6.45
for $9 grade
White enameled bathroom cabinets, 15 by 19 inches with 9¾ by 13½ inch mirror; 3 glass shelves—41 at this price.



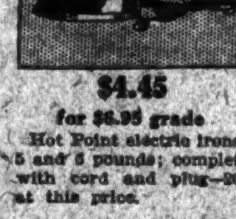
$21.50
for $26.50 grade
Duplex fireless cookers with 2 wells, complete with soap stone radiators; aluminum vessels, baking rack, etc.—14 at this price.



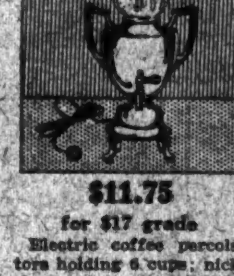
$1.45
for $2.25 grade
White enamel bath stool, 18 inches high with rubber protectors on feet—100 at this price.



$7.35
for $10.50 grade
$7.85
for $11.50 grade
White enamel kitchen tables with porcelain steel tops, square legs, drawer. The $7.35 table has 24 by 36 in. top; the $7.85 has 25 by 40 inch top—35 tables at these prices.



$4.45
for $6.95 grade
Hot Point electric irons; 5 and 6 pounds; complete with cord and plug—200 at this price.



$11.75
for $17 grade
Electric coffee percolators holding 6 cups; nickel plated, engraved glass globe; complete with cord and plug.
Of polished copper, $12.95 for $18.50 grade—48 at these prices.

$4.45
for $6 grade
Coffee percolators of aluminum, holding 5 cups—62 at this price.
Seventh Gallery, New Building.

* * *

March Sale of China and Lamps Begins Wednesday

Advance orders taken now from samples on display

Second Gallery, New Building

ADVERTISEMENT.

WHY CARRY GERMS IN YOUR THROAT?

CROWDED places mean germ-laden atmosphere—poorly ventilated cars, railroad trains, sleeping car berths, offices, theatres and schools.

Reduce the number of germs and chances of contagion, by carrying with you the convenient-to-take, pleasant tasting yet powerfully antiseptic Formamint Tablets. Let one dissolve slowly in the mouth, now and then. You will find it most refreshing and soothing to sore throat. Prevents throat infection; possibly laryngitis, tonsillitis, influenza.

Its powerful antiseptic mixes with the saliva and thoroughly bathes the membranes in the mouth and throat. Get a bottle today of your druggist. Relieves hoarseness. Singers, smokers, speakers, actors, lecturers, etc., find them helpful. Children like them. 60c at all druggists.

Formamint
GERM-FIGHTING THROAT TABLETS
Formamint is our trade mark. Bauer Chemical Co. Inc., New York

Peerless Rebuilt Cars
Eight Cylinder
FACTORY GUARANTEED

RE BUILT
RE PAINTED
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LATEST TYPE
Sedans $1000-$2000
Touring $600-$1600

PEERLESS, B'way at 63rd St.
OPEN EVERY NIGHT

RESIDENTS OF HARLEM

when placing advertisements in

The New York Times

may avail themselves of the

HARLEM OFFICE
111 West 125th St.
West of Lenox Avenue.

BIG G FURNITURE

PUBLIC OPINION

is the greatest judge of true merit. That is why Big "G" has for 52 years been the most popular furniture establishment.

Everything for the Home Direct from Factory to You

At Wholesale Prices

At Savings of 35% to 60%

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JUST A STEP EAST OF 3 AVE "L" STATION, NEW YORK CITY

A&F

The Greatest Sporting Goods Store in the World

Madison Avenue and 45th Street, New York

As Spring Unlocks The Turf

The flight of the golf ball—the horses are saddled for the morning canter—the rebounding of your spirit as you tread the springy turf!

Spring time and tweed time—for tweeds are the clothes of Spring.

Abercrombie & Fitch—always foremost in tweeds, for women and men—have fairly surpassed their own expectations in the new assortments of women's town and country clothes.

Which includes every accessory to a Spring tweed outfit, from naive felt hat to russet walking boot.

Tweed Suits and Topcoats

New Abercrombie & Fitch models, characterized by youthfulness and simplicity of line.

Tweed suits in light Spring colors—blue, green, tan and rose—thoroughly tailored and excellently silk lined, $29.50.

Others at $35—and imported mannish tweeds at $55.

Ranging up to the finest Scotch, Harris and Shetland tweeds that money will buy.

Tweed topcoats at $39; imported tweed topcoats from $55, and coats of imported tan camel's hair, $65.

Felt and tweed hats, designed for these suits, from $15.

Spring Golf Suits

Including the late-season knickerbocker models for women, popular at the Southern resorts.

Two-piece knickerbocker suit, of Abercrombie & Fitch knitted fabric, very light and graceful, $55.

Three-piece knickerbocker and skirt suits of imported tweeds.

Separate golf skirts; shirts, hosiery, golf haberdashery, and the largest assortment of women's golf shoes in the world.

Write for New Illustrated Booklet of Spring and Summer Clothes

Abercrombie & Fitch Co.

EZRA H. FITCH, President

Madison Avenue and 45th Street New York

"Where the Blazed Trail Crosses the Boulevard"

CLAIMS SOLE RIGHT AT MUSCLE SHOALS

Alabama Power Company Insists It Holds Option on Warrior Steam Plant.

FORD'S OFFER SIDETRACKED

House Committee Expects to Finish Hearings on All Proposals This Week.

WASHINGTON, Feb. 27 (Associated Press).—The Ford offer for purchase and lease of the Government's war projected properties at Muscle Shoals, Ala., was temporarily sidetracked today by the House Military Committee, after almost three weeks' continuous investigation, and the way was cleared to begin consideration tomorrow of the rival proposal for the same properties submitted by the Alabama Power Company.

Chairman Kahn said the committee hoped to dispose by the end of the week of all hearings on offers before it, including those from Mr. Ford, the Alabama Power Company and Frederick E. Engstrum, and begin work next week on preparing a report for the House, reciting the committee's opinions on the various proposals.

Hubert Dent of Alabama, former Chairman of the House Military Committee and acting chief counsel for the Alabama concern, and Thomas W. Martin, President of the company, concluded arguments in which they defended the option claimed by the company for exclusive right to purchase the Warrior steam plant contained in the contract signed with the War Department, by which power was supplied by the plant during the war for operation of the nitrate plants at Muscle Shoals.

Says Independents Are Interested.

While the power company omitted in its proposal to make any provision for the manufacture of fertilizer or the operation of nitrate plants Nos. 1 and 2, it was understood that its officials had received information from independent interests indicating that they would ask the Government for lease of the plants for use in commercial fertilizer production.

It was pointed out that this enterprise would be established by new capital from American sources and be entirely on the part of the power company or existing fertilizer producers, if the Alabama company's offer was accepted by Congress, and power would be made available for operation of the plants under the terms of the bid. Officials of the company declined tonight to reveal the identity of the interests which had approached them on the subject, but said they believed them to be reliable and thoroughly capable of successfully producing soil foods in finished forms.

In defending the contract which the company executed with War Department officials for the building of an addition to the Warrior plant and transmitting power to Muscle Shoals nitrate factories during the war, Mr. Dent declared it was "fair and just" and was drafted in the same "standardized way" hundreds of other contracts were framed in war times.

Compared With Other Contracts.

Senate hearings on war contracts negotiated by the War Department and investigated by Congress were read into the record by Mr. Dent to show that in agreeing to purchase the Warrior plant at a "fair value" or compelling the Government to remove the plant from the privately-owned grounds of the Alabama Power Company that concern had done nothing more than Henry Ford had in contracting to make Eagle boats for the Government during the war.

Mr. Dent explained that the plants used for boat construction in Michigan were built by the Government on Mr. Ford's property, with the understanding stipulated in contract form that the buildings would be removed unless they were purchased by the Detroit manufacturer.

Both Mr. Martin and Mr. Dent insisted that the Government should discharge its obligations with respect to the Warrior plant and repeatedly declared the company's willingness to purchase it at a fair price, or whatever price a board of arbitrators might agree upon. They were equally insistent, however, that the Government should not "violate the contract, condemn the property in question and deliver it to Mr. Ford," and intimated that the company would oppose any such effort through every known procedure under the laws.

Tells of Preying on Unemployed.

Prosecution of employment agencies which are "exploiting the people and preying upon the unemployed," in connection with prospective operations at the Muscle Shoals power and nitrate projects, was recommended today by Major General Beach, chief of army engineers, in a letter to Francis L. Jones, Director General of the United States Employment Service of the Department of Labor. The letter was in reply to a communication from Director Jones enclosing copies of advertisements throughout the country stating there was possibility of employment for a large number of industrial workers at Muscle Shoals in the very near future and soliciting an enrolment fee of $1.

Director Jones declared that from the information in possession of his service there was no basis in fact for such advertisements, and expressed the belief that measures should be taken at once to inform the public of the facts concerning Muscle Shoals.

In his reply General Beach declared that all Government operations in the vicinity of Muscle Shoals had been closed down for almost a year, and there was no telling when work would be resumed.

General Beach suggested that the matter be presented to the Department of Justice with a view to prosecution if it were found that a prosecution would hold under the circumstances.

CAR ON FIRE IN SUBWAY.

I. R. T. Tube Filled With Smoke From 42d Street to 59th Street.

Burning insulation caused by a short circuit on a northbound local train in the west side Interborough subway last night filled the tube with smoke from south of Forty-second Street to north of Fifty-ninth and caused a block that lasted for nearly twenty minutes. For a long time the subway gratings along Broadway and the kiosk entrances emitted smoke like miniature volcanoes. It didn't seem possible that so much smoke could come from a little burning rubber composition.

The short circuit that started the blaze happened about 8 o'clock, when the train was between the Pennsylvania station and Times Square. It did not seem to amount to much at first, but the train went along trailing smoke as a comet does its tail, and at Times Square station when it stopped a cloud enveloped it. The train went on to Fiftieth Street, filling that section of the tube with fumes, and there the passengers were ordered out. Then the train went to the Fifty-ninth Street station, shooting out sparks and smoke.

At that station the first car, under which was the fire, was cut out and the blaze stopped. It took about twenty minutes to extinguish the smouldering insulation; in the meantime trains were stalled south of Thirty-fourth Street.

FOR YOAKUM'S PLAN OF REFUNDING DEBTS

London Commercial Attache Thinks, With Changes, It Would Be Acceptable to Allies.

ONLY BRITISH CAN PAY NOW

Declares France Needs Five Years and Italy Ten Years Before Payments Start.

Special to The New York Times.

WASHINGTON, Feb. 27.—Benjamin F. Yoakum of New York, author of the so-called Yoakum plan for refunding the allied foreign debt to the United States, has received and submitted to the newly appointed members of the Foreign Debt Refunding Commission a memorandum prepared by Walter S. Tower, American Commercial Attaché, attached to the United States Embassy at London, stating the opinion that the main points in the plan would probably meet with general approval in the debtor countries.

The text of the Tower memorandum follows:

"American Embassy, office of the Commercial Attaché.

"London, Jan. 31, 1922.

"The main points in the plan for refunding foreign debts owed to the United States, as proposed by B. F. Yoakum, probably would meet with general approval not only in the United States, but also in the debtor countries.

"There are two fundamental ideas which apparently lie behind the suggestions:

"First—The need for reduction of taxes in the United States, and.

"Second—A definite arrangement regarding payment of interest and principal of war debts to the United States, in order that the European countries may know exactly where they stand in this matter.

"Both of these objectives are not only desirable but necessary for the full recovery of industrial and trade activity.

"The main idea in the Yoakum plan is to refund the debts at 4½ per cent. interest for fifty years, with 2 per cent. sinking funds. The bonds given by the European nations on this basis would then be used as collateral by the United States Government for the issue of, say, $5,000,000,000 of 4½ per cent. Treasury bonds, which would refund a like amount of outstanding war loans. Interest and sinking fund payments on the foreign Government issues, held as collateral for this domestic issue, would provide for both interest payment and amortization.

"From the standpoint of the European countries, I believe the plan would be acceptable, in the main; fifty years is long enough for any refunding issue to run and 4½ per cent. is not too high a rate of interest, at least under existing circumstances.

"The immediate criticism which I am sure would develop, however, would be that Britain alone is in a position immediately to pay interest on its share of the debt, to say nothing of payments into a sinking fund. Clearly France is not now and for five years may not be in position to pay anything either on interest or principal account. For Italy it may be ten years before such payments can reasonably be expected. Even Britain, according to some opinions, can and will pay only in the event that the United States takes a firm stand and indicates the necessity of having such payments undertaken immediately, whatever may be the effects of such payments on the fiscal policy of the British Government. I think a good many financial men here believe that it would do this country a good service to have the United States adopt a firm attitude toward such payments from Britain, because of their feeling that much of the British Government fiscal policy is unsound and foolish.

"If the suggestions made by Mr. Yoakum were modified in such respects as to provide for postponing interest payment, and payments into the sinking fund, according to the varying prospective ability of the several countries to discharge the obligations, I think the opinion here would be very favorable to such a solution of a vexatious and disturbing problem. Such postponing of interest and sinking fund payments as would be required, for instance, in the case of France and Italy, might modify somewhat the idea of issuing a United States domestic loan for refunding war issues on the basis of the European Government securities as collateral on account of the fact that only the British share of the collateral would immediately have value through meeting of interest and sinking fund obligations.

"As Mr. Yoakum points out, however, a United States Treasury issue does not need collateral, and the possible exception to his plan, made to cover the present inability of certain of the debtors to meet their obligations, would not destroy the value of his suggestion as an apparently satisfactory and effective solution of the debt question.

"WALTER S. TOWER,

"American Commercial Attaché."

Copies of the memorandum have been submitted to Secretaries Mellon and Hoover, Senator Smoot and Representative Burton. Secretary Hughes will receive on on his arrival in Washington.

DEFINES TREATY RIGHTS IN NEGRO EXTRADITION

Fletcher Tells North Carolina Governor Bullock's Guilt Must Be Shown in Canadian Court.

Special to The New York Times.

WASHINGTON, Feb. 27.—Acting Secretary of State Fletcher sent a telegram today to Governor Cameron Morrison of North Carolina in reply to the telegram from that official declining to send witnesses to Hamilton, Ontario, in the case of Matthew Bullock, a negro, whom the North Carolina Governor has asked to have extradited from Canada on a charge of inciting a riot.

Secretary Fletcher pointed out in his message that under the extradition treaty between the United States and Great Britain, which likewise applies to Canada, persons may be extradited "only upon such evidence of criminality as, according to the laws of the place where the fugitive or person so charged shall be found, would justify his apprehension and commitment for trial if the offense had there been committed."

The text of Secretary Fletcher's reply follows:

"You may desire to take into consideration that by treaty with Great Britain, which is applicable to Canada, it is provided that extradition shall be granted 'only upon such evidence of criminality as, according to the laws of the place where the fugitive or person so charged shall be found, would justify his apprehension and commitment for trial if the crime or offense had there been committed.'

"This, of course, raises a judicial question, and in contested cases State authorities not infrequently employ counsel in Canada, as do likewise Canadian authorities in the United States, where occasionally extradition cases go so far the United States Supreme Court.

"The Consul at Hamilton reports that on Feb. 24 the prisoner was remanded until March 3, 10 A. M. Judge stated there would be no further remand, and reiterated absolute necessity for oral testimony."

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ONLY SELDOM DOES A DOUBLE-BREASTED JACKET PROVE SIMPLE ENOUGH FOR THE CONSERVATIVE TYPE OF BUSINESS MAN. HOWEVER, THE MODEL SKETCHED HAS GAINED FULL ACCEPTANCE

FORTY DOLLARS *AND MORE*

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CUSTOM FINISH WITHOUT THE ANNOYANCE OF A TRY-ON

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Bake HEALTH Into Your Bread!

YOUR home-made bread can be no more nourishing than the flour you make it with.

Use *Whole Wheat* flour and your bread will have *all* the muscle-making, bone-building, health-insuring food value of the ripe, golden grain. Not a particle of its goodness is lost—you get all the Mineral Salts, the Vitamines, the Bran.

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Recent tests by the Department of Agriculture, at Washington, show that the home laundry involves the largest expenditure of human energy of any household work

Under older methods the family washing means physical exhaustion at the end of the day. Like all the other "Little Electric Servants of the Home," the Electric Washer eliminates all labor drudgery—thus giving more time for other interests, for one's social duties and for recreation

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WOMAN'S SUFFRAGE AMENDMENT VALID

Supreme Court, in a Unanimous Decision Read by Brandeis, Holds it Constitutional.

ALL CONTENTIONS REJECTED

New Yorker's Demand to Compel Withdrawal of Ratification Proclamation Also Loses.

WASHINGTON, Feb. 27.—The constitutionality of the woman's suffrage, or Nineteenth Amendment, was sustained today by the Supreme Court in a unanimous decision rendered by Justice Brandeis.

The challenge came from the State of Maryland, where Oscar Leser and others sought to prevent the registration of two women as qualified voters in Baltimore. Leser and his associates contended that the Constitution of Maryland limited suffrage to men; that the Legislature of Maryland had refused to ratify the woman's suffrage amendment, and that the amendment had not become a part of the Federal Constitution. The Maryland State courts sustained the amendment.

The contention that an amendment to the Federal Constitution relating to additions to the electorate cannot be made without the consent of the State, the Court disposed of by reference to the fifteenth or equal suffrage amendment, declaring that "one cannot be valid and the other invalid." It pointed out that the validity of the Fifteenth Amendment had been recognized for half a century.

The suggestion that several of the thirty-six States which ratified the Nineteenth Amendment had provisions in their State Constitution which prohibited the Legislatures from ratifying, could not be entertained, the Court stated, because the State Legislatures derived their power in such matters from the Federal Constitution which "transcends any limitations sought to be imposed by the people of a State."

Action Conclusive on Courts.

The remaining objection, that the ratifying resolutions of Tennessee and West Virginia were inoperative because adopted in violation of legislative procedure in those States, may have been rendered "immaterial," the Court declared, by the subsequent ratification of the amendment by Connecticut and Vermont. The contention was disposed of, however, "on a broader ground, the Court stated, adding that the Secretary of State having issued a proclamation of the ratification of the amendment by the Legislatures of thirty-six States, the amendment to all intents and purposes has become a part of the Constitution. As Tennessee and West Virginia had power to ratify, and had officially notified the Secretary of State that they had done so, their action was binding upon the Secretary, and upon being certified by that official, had become conclusive upon the courts.

The Court announced in disposing of the case, which had been brought on appeal on a writ of error, that it granted the petition of the parties for a writ of certiorari, but the decision today so thoroughly disposed of the objections urged, there seemed in the opinion of court officials no probability that any argument could be presented which could cause the Court to change its views.

Another attack upon woman's suffrage was disposed of by the Court today in an opinion handed down by Justice Brandeis. It came from the courts of the District of Columbia and was brought by Charles S. Fairchild of New York, who sought to compel the withdrawal of the ratification proclamation. Justice Brandeis stated that the case must be dismissed because Mr. Fairchild had no standing which warranted him in bringing such a suit.

History of the Contest.

The woman suffrage amendment was challenged in proceedings instituted by Mr. Fairchild, for himself and in behalf of the American Constitutional League, and by Mr. Leser and other citizens of Maryland constituting an organization known as the Maryland League for State Defense. The former proceedings were based on the ground that the amendment had not been validly adopted, and the latter that the amendment was unconstitutional.

The Federal courts in the District of Columbia, and the State courts in Maryland, where the cases, respectively, were originally brought, ruled against the objections to the amendment.

The power of Congress to propose the amendment to the State Legislatures for ratification was assailed by its opponents on the ground that the people reserved to themselves in their State constitutions the right to regulate suffrage, and that the Federal Government legally could not have anything whatever to do with changing the "sovereign power" embodied in suffrage qualifications.

"The people were not setting up an amending agency for their own destruction," the opponents contended, asserting that in limiting Federal jurisdiction the "sovereign people" did not intend that their agents conducting the Federal Government should have the power to destroy them. Following this line of argument it was argued that the people alone by amendments to their State constitutions or by a constitutional convention called for the purpose could extend or abridge their sovereignty.

Declaring the issues presented were "political," seeking to obtain from the court an "opinion" or "construction" on the contentions raised, the Government asserted that the Supreme Court consistently had refused to deliver an "interpretation" of the law because it was beyond its power. It took this position when requested for an "opinion" by George Washington, and has on repeated occasions adhered to it.

Amending Power the Greatest.

Whether the Government of a State was Republican in its nature and whether a proposed constitutional amendment had received the approval of the necessary number of State Legislatures are not the friends of the amendment insisted, judicial questions. Replying, however, to the assertion that the amendment had not been legally ratified, the Government asserted that Missouri, Tennessee and West Virginia had been properly counted, but that if Missouri was excluded—that being the only one in the view of the Government open to question, under any reasonable contention—it was offset by Vermont and Connecticut, which had ratified after the proclamation had been issued.

The greatest power in the Constitution was that of amendment, Solicitor General Beck asserted in the argument. It conferred upon the people, he said, the right to change the form of government whenever they pleased. The Nineteenth Amendment, under his construction, merely added the word "sex" to the provisions of the Fifteenth Amendment that there should be no discrimination on account of race, color or previous servitude. It would be "political revolution," he declared, for the Court, after equal suffrage had been acquiesced in for half a century, to set it aside.

The election of Senators by the direct vote of the people would sustain the validity of the amendment against the contention that it deprives the States of equal representation in the Senate, the Government declared, insisting that if the people by a direct vote select their representatives in the Senate there is no reason why they should not provide who should exercise the right of suffrage in such selection.

Declaring the decision a "final and complete official recognition of the victory of a seventy-two-year campaign by the women of the United States," Alice Paul, Vice President of the National Women's Party, issued a statement in which she said "women are now free to devote their energies to completing the equal rights program." She asserted that suffrage was only one plank, and that women asked "an equal share in all political offices, honors and emoluments, complete equity in marriage, equality in regard to personal freedom, property, wages and children, and equal rights in the courts, schools, trades and professions."

I. C. C. CAN REGULATE FARES WITHIN STATE

Supreme Court Decision Holds Commerce a Unit Without Regard for State Lines.

TRANSPORTATION ACT VALID

"No Room for Discussion" as to Its Constitutionality—Beck Hails Government Victory.

WASHINGTON, Feb. 27.—Declaring that "commerce is a unit and does not regard State lines," the Supreme Court today through Chief Justice Taft and without dissent handed down a decision upholding the authority of the Interstate Commerce Commission under the transportation act of 1920 to fix State railroad passenger fare when necessary to remove "undue, unreasonable and unjust discrimination against interstate commerce."

Two cases were presented to the court. One was brought by the Railroad Commission of Wisconsin and others against the Chicago, Burlington & Quincy Railroad seeking an injunction to prevent the railroads of the State from putting into effect on State passenger traffic the rate of 3.6 cents per mile allowed by the Government on interstate travel. The other was brought by the State of New York against the Federal Government, the Interstate Commerce Commission and certain railroads of that State on the ground that the 3 cent fare fixed by the Public Utility Commission produced reasonable returns to the railroads upon their State traffic. In both States freight rates had been advanced to the Interstate level without objection from the States.

"Congress in its control of its interstate commerce system is seeking in the Transportation act to make the system adequate to the needs of the country by securing for it a reasonable compensatory return for all the work it does," the Chief Justice stated in the opinion. "The States are seeking to use that same system for intrastate traffic. That entails large duties and expenditures on the interstate commerce system which may burden it unless compensation is received for the interstate business. Congress as the dominant controller of interstate commerce may therefore restrain undue limitation of the earning power of the interstate commerce system in doing State work. * * * It can impose any reasonable condition on a State's use of interstate carriers for intrastate commerce it deems necessary or desirable. This is because of the supremacy of the national power in this field."

To Maintain Efficient Regulation.

Referring to the suggestion that the conclusion of the Court would give the Interstate Commerce Commission "unified control of interstate and intrastate commerce," the Court declared that such control was unified only to the "extent of maintaining efficient regulation of interstate commerce under the paramount power of Congress." The decision of the Court "does not involve general regulation of intrastate commerce," it added.

It suggested that "the action of the Interstate Commerce Commission in this regard should be directed to substantial disparity which operates as a real discrimination against the obstruction to interstate commerce, and must leave appropriate discretion to the State authorities to deal with intrastate rates as between themselves on the general level which the Interstate Commerce Commission has found to be fair to interstate commerce."

Discussing the possible effect of blanket increases in rates in particular localities whereby discouraging patronage earnings may be decreased, Chief Justice Taft asserted that should such results follow the Interstate Commerce Commission would be available for appropriate action.

The Court declared there was "no room for discussion" on the question of the constitutionality of the Transportation act, stating that it "had no doubt" in the cases.

While "interstate and intrastate commerce are ordinarily subjected to regulation by different sovereignties," the Court explained, "yet when they are so mingled together that the supreme authority, the nation, cannot exercise complete effective control over interstate commerce without incidental regulation of intrastate commerce, such incidental regulation is not an invasion of State authority."

Necessary to Its Efficiency.

Replying to the objection that the Interstate Commerce Commission "is not to regulate traffic wholly within a State," the Court said orders of the commission "as to intrastate traffic are merely incidental to the regulation of interstate commerce and necessary to its efficiency."

"Effective control of the one," it declared, "must embrace some control over the other in view of the blending of both in actual operation."

The Court stated the cases presented two questions, one as to whether "intrastate passenger fares work undue prejudice against persons in interstate commerce, such as to justify a horizontal increase of them." It announced it could not sustain "the sweep" of the commission's order "on the showing of discriminations against persons or places alone." It was in disposing of the second question as to whether state fares in the two cases were undue discriminations against interstate commerce as a whole which the commission is bound by duty to remove the Court stated, authorized the commission for the first time "to deal directly with intrastate rates where they are unduly discriminating against interstate commerce," a power which the commission formerly had as to persons and localities.

"Intrastate rates and the income from them just play a most important part," the court added, "in maintaining an adequate national railway system."

Solicitor General Beck, commenting on the decisions, said: "The Government naturally is gratified at this signal vindication of the underlying theory of the transportation law of 1920."

"This notable decision," the solicitor declared, "is a great step forward in solving the great problem of transportation."

ARKANSAS ROAD CASE DECISION IS AFFIRMED

Reduction in the Assessment Is Upheld—Other Rulings by Supreme Court.

WASHINGTON, Feb. 27.—The Supreme Court handed down a decision today affirming a decision of the United States Court for the Western District of Arkansas which reduced from $49,705 to $19,485 an assessment against the St. Louis Southwestern Railway Company for the construction of a gravel road in Lafayette County, Arkansas. The Road Commissioners of the district appealed from the decision, arguing that the matter in issue was one for the local and not the Federal courts to decide.

The road district in question is No. 2, in Lafayette County, which, according to the 1920 report of the Arkansas Highway Commission, is a gravel road about twenty-one miles long, the estimated cost of which the commission placed at $127,000, which does not include Federal aid to the total of nearly $30,000.

Chief Justice Taft, who wrote the decision, said the case was one properly before the Federal courts and that the lower courts did not err when they decided the matter in controversy without referring it to the decision of a jury.

The transcript of the record of the case before the Supreme Cout is a document of 263 pages and, among other things, includes the report of the examinations of the men who assessed the Lafayette County lands in order to determine the benefits that those lands would receive as a result of road construction. In Arkansas the benefits are the basis of taxation so far as roads are concerned.

J. E. Bourland of Lafayette County, who was a member of the Board of Assessors, was examined at length and admitted that in fixing benefit assessments the value of the land and the improvements on it were not taken into consideration.

"In making the assessment of the benefits against the lands outside of the towns, you disregarded the matter of value?" Bourland was asked.

"We assessed it all alike."

"You did not consider the question as to whether or not there was a bank in one building that was making large profits or whether there was a peanut stand in the building that was losing money, did you!"

"No."

Another Arkansas road case in which the Missouri Pacific Railroad appealed against an assessment of $18,538 in Izard County was dismissed for want of jurisdiction. The Court did not go into the merits of the case, it was said.

The State law of Arkansas prohibiting corporations doing business in the State from removing cases from State to Federal Courts was held invalid by the Court.

The boundary dispute between Minnesota and Wisconsin was finally terminated by the Supreme Court today when a final decree was entered based on the lines surveyed and marked by a commission under an opinion delivered by the Court March 8, 1920. The boundary in controversy extended from lower St. Louis Bay to the falls in the St. Louis River and the two States have approved the decision of the commission.

The North Dakota law regulating grain inspection and purchase was declared invalid in an opinion read by Justice Day. Justice Brandeis announced he and Justice Holmes and Clarke did not approve the opinion. He asserts the state law was a valid exercise of its police power to prevent the perpetration of fraud within the State and protect the consumer against the seller. He stated the Court should have upheld the law eliminating from it any conflict there might be between the State law and Federal control over interstate commerce.

The Merchant Marine Act of 1920, known as the Jones law, prohibits transportation of merchandise between Alaskan ports and continental United States by Canadian rail and water lines, the Court announced in a case brought by the Territory of Alaska and the Juneau Hardware Company against the Collector of Customs for Alaska. The Territory of Alaska contended the law was unconstitutional because it discriminated in favor of the States and against the Territory in that it permitted merchandise to be shipped to and from the States via Canadian ship and railroads without imposing a penalty, whereas, merchandise shipped from Michigan to the Juneau Hardware Company via the Canadian Pacific Railroad to Vancouver and by Canadian vessel from there to Alaska was ordered confiscated.

The decision of the United States District Court for Massachusetts in a case brought by the John L. Whiting-J. J. Adams Company against the State, involving excise taxes assessed upon corporations under the Massachusetts law of 1916, when collected together with income taxes by the State under its act of 1916, was reversed by the Supreme Court.

The Government may avoid payment of high express rates by transporting gold coin and currency by mail, the court decided in a case brought by the New York, New Haven and Hartford Railroad. The Government shipped 1,000 bags of gold coin, each containing $5,000, from New York City to Springfield, Mass. The gold was placed in mail bags, which were placed in a postal car. The railroad company contended that, although the Government paid itself postage on the shipment, it was not mail under the laws and that the Government had no right to transport it under its mail contract. The railroad halted also that the armed guards who accompanied the shipment were not entitled to free transportation.

The Court affirmed the decision of the Court of Claims in the case brought by Hamilton R. Wallace, a former army officer, holding that the President had power to summarily dismiss him and that the appointment of his successor and his confirmation by the Senate filled the vacancy created by his removal.

The Georgia statute, placing the burden of proof upon persons upon whose premises illicit distilling apparatus is found to establish their innocence, was held by the Court to be valid.

Estates held in trust for the benefit of unborn or unascertained persons were exempt from taxation under the income tax act of 1913, the Court held in a case brought by the Government against the First Trust and Savings Bank of Chicago, as trustees of the estate of Otto Young.

The condemnation suit of the Western Union Telegraph Company to acquire a right of way along the Louisville & Nashville Railroad, which has been pending for nine years, was finally disposed of by the Court today in a decision in favor of the contention of the railroad company.

Chief Justice Taft announced the listing for re-argument April 10 of the two cases of the Continental Insurance Company against the United States and Prosser and others against the United States, involving the final dissolution of the Reading combination, which the Court found unlawful.

AT 78 CHANGES HIS NAME.

Augustus George Heaton Has It Made Augustus Goodyear Heaton.

Special to The New York Times.

WEST PALM BEACH, Fla., Feb. 27.—At the age of 78, Augustus George Heaton, artist and poet, whose Summer home is at New Rochelle, won today his petition here to have his middle name changed. In his petition Mr. Heaton stated:

"The name George was given to your petitioner by his father in honor and commemoration of a certain close friend of your petitioner's father; your petitioner has never seen or even been acquainted with the man in whose honor he received the name."

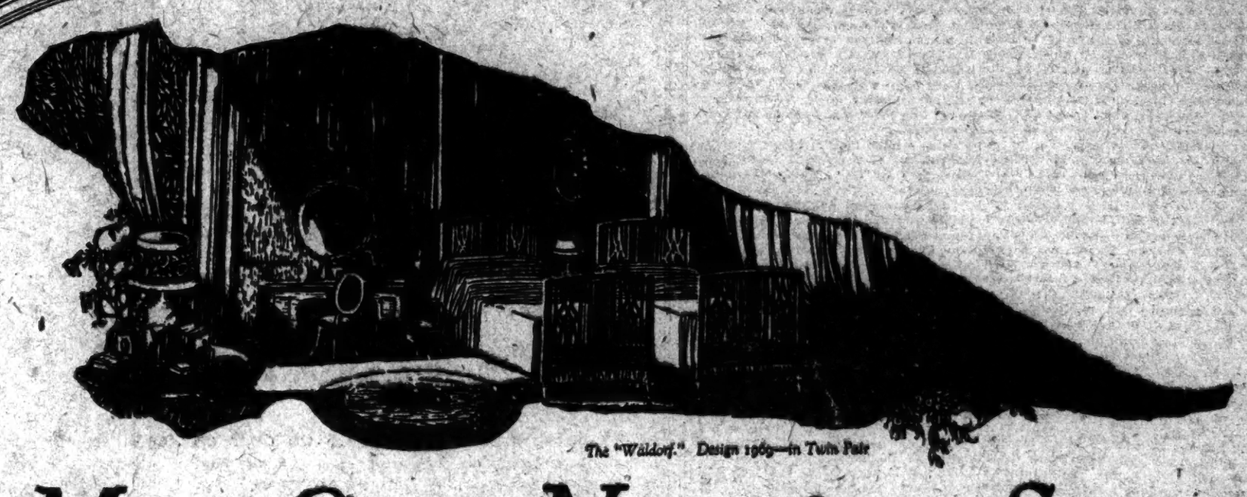
Accordingly Mr. Heaton appealed to have the name Goodyear substituted for that of George, the name Goodyear being that of his paternal grandmother.

MRS. CHEATHAM DEPARTS.

Grandmother of Kidnapped Mayo Child Leaves for Boston.

Mrs. E. S. Cheatham, grandmother of the much kidnapped little Charlotte Mayo, daughter of Mrs. Roy Alfred Mayo of the Hotel St. Regis, has left New York again. She departed Sunday night, but not so mysteriously as she left Coney Island last August, when it was believed that she had drowned herself, whereas, she had made her way to Chicago, where she was discovered last week. Mrs. Cheatham arrived here Saturday, left her train at the 130th Street Station of the New York Central, and went to the Hotel St. Regis, where her daughter and grandchild make their home.

She left Sunday night, when employes of the hotel assisted her with her baggage into a large touring car, whose driver had instructions to proceed to Boston. Mrs. Cheatham had occupied a room separate from the suite of her daughter, but she saw much of her daughter as long as they stayed at the hotel.



The "Waldorf." Design 1969—in Twin Pair

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News indeed for the woman who has heard of Simmons Mattresses—but has not been able to get them because of the limited supply! Now Simmons is able to announce to women everywhere in the Nation these fine Simmons Mattresses BUILT FOR SLEEP.

As you would expect of Simmons, these Mattresses are built entirely of pure, clean, *new* kapok or cotton. No "renovated" materials.

Each mattress is *sealed in its carton roll*—and delivered sealed to your home.

A woman would be shocked if she could know the true inside history of many a mattress that looks so nice on her bed.

True, most States have Pure Bedding Laws. Furthermore, the responsible merchant takes all possible precautions, and sells his mattresses in good faith.

Much still depends on the integrity of the *manufacturer*. We say this without prejudice to *any* mattress maker of integrity.

We do not for a moment imply that Simmons Company is the *only* maker of sanitary mattresses.

But it is a fact that many mattresses are still made of "renovated" materials.

Even materials out of old mattresses discarded by hospitals, or by homes where there has been infectious disease.

Mattresses are still made in tenement shops, with all this implies of dirt and infection. Even clean mattresses are still hauled in open trucks through the dust and dirt of the streets.

As originators of Simmons Beds, Springs and Mattresses *built for sleep*—as the largest single factor in the business—

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Simmons Mattresses are now at your service in *five styles*—distinguished by Labels of different *color*—at a popular range of prices—

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Each mattress sealed in carton roll—pure, sweet and clean.

Simmons *Purple Label* Mattress at $60 is the ultimate in *sleeping comfort*. Other Simmons Mattresses at prices ranging down to $10.

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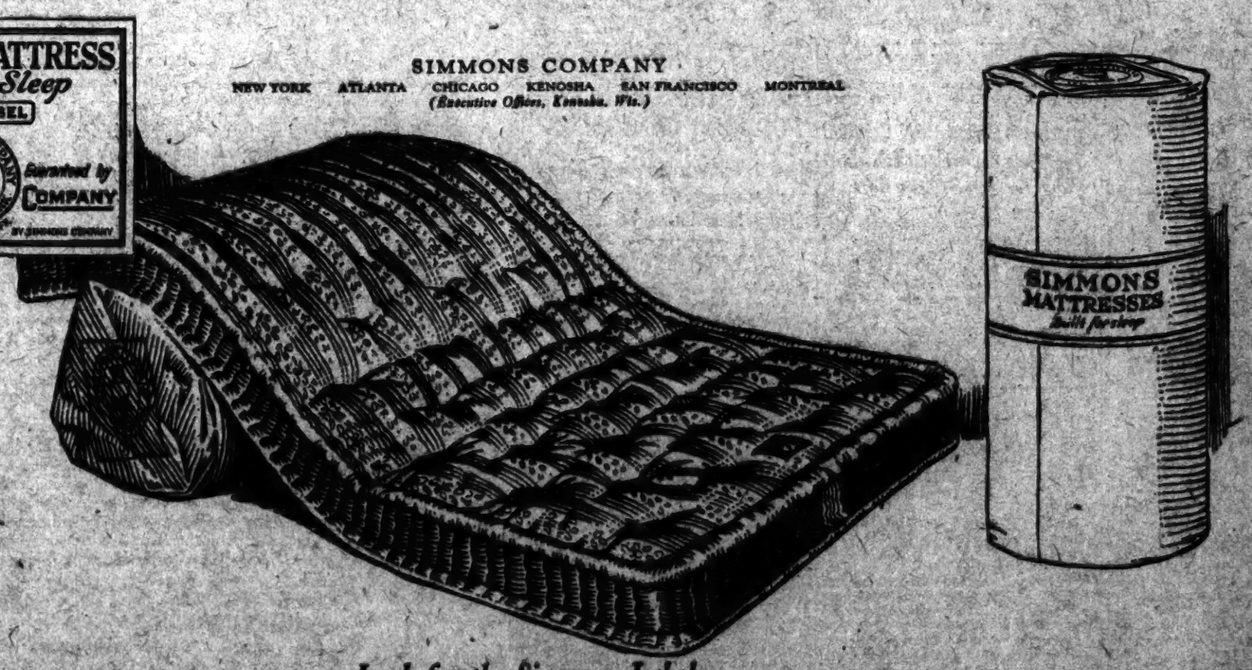

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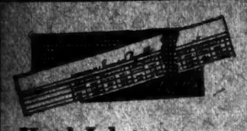

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By the Editor of The Nation

The Soft Coal Miners' Wrongs
Official Statement

Maxim Gorky's Appeal

Greece Conquers the Turks
By the Greek Premier

What Are Fascisti?
The Negro in the North.
The Lynching Disgrace.
Meat and Grain Control
War Lords of China.
Radio's Long Arm.
Pan Slavism.
Housing Problems Solved.
Chile-Peru-Bolivia.
U. S. Oil in Turkey.
News From 40 Nations.

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Published By
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Business Opportunities *(bank and business references required)*, Page 24.

HYLAN IN GOOD FORM ON FIRST DAY HOME

Tells Connolly He Talks Too Much and Signs a Bill Over Stewart Browne's Protest.

QUEENS ROAD FUND BLOCKED

Approves Tax Measure When Told the Citizens Union Is Opposed to the Plan.

Mayor Hylan, back from Palm Beach, put in a busy day yesterday at the City Hall. The Mayor said that he felt fit and "full of pep," and looked it.

The Mayor saw a number of visitors and, after cleaning up a pile of correspondence, attended a meeting of the Committee of the Whole of the Board of Estimate. He and Borough President Connolly of Queens got into an argument. The matter under discussion was road paving in Queens. Controller Craig made a motion that the work be done under the Gerhardt law, which would impose an appreciable portion of the cost on the borough. President Connolly strenuously objected, declaring that it would be unfair, and moved as an amendment that the cost be made a charge on the city at large.

When the amendment was defeated, President Connolly heatedly said that he would withdraw the item from consideration.

"You can't do that," several members chorused. President Connolly continued protesting and the Mayor admonished him to "stop talking" and permit a vote to be taken on the Controller's motion.

"I'm going to talk my share," the Queens Borough President retorted.

"All right," said the Mayor, "but wait until it comes your turn to vote on the roll-call. Then you can talk for an hour, if you want."

A deadlock resulted on the roll-call and the matter was laid over until next week.

The Mayor then held a public hearing on the bill sponsored by Controller Craig and introduced in the Legislature by Senator Downing and Assemblyman O'Connor amending the charter to make the tax rate in all counties of the city uniform. According to the Controller the bill was necessary to prevent an unconstitutional tax levy in the Bronx and Richmond. After the hearing the Mayor signed the bill and returned it to Albany by special messenger.

No one appeared in favor of the bill, but it was opposed by Stewart Browne, President of the Real Estate Owners' Association, and Edward P. Doyle of the Real Estate Board. The Citizens Union also sent a letter to President Hulbert of the Board of Aldermen expressing opposition.

The Mayor referred to a decision of a Brooklyn Justice nullifying the action of the Aldermen in taking certain items out of the Richmond budget and said he did not agree with the Justice.

"It is not good law," said the Mayor. "The Constitution gives a certain amount of money that can be spent in each county and the Constitution comes first."

Mr. Browne agreed with the Mayor and added that the Citizens Union had declared the bill unconstitutional.

"The Citizens Union?" asked the Mayor.

"Yes, you've heard of that organization, haven't you?" Mr. Browne inquired.

"Yes, three or four years ago," replied the Mayor.

The Citizens Union, in its letter, said: "The bill is unfair because it would make the city at large, and particularly the Borough of Manhattan, pay for the extravagances of mandatory county legislation in all counties, which need not be and is not submitted to the Mayor for approval and over which the municipal authorities have no control. In Bronx County, for instance, which never should have been created as a separate county, the recent mandatory and unnecessary establishment of the office and staff of the Commissioner of Records is almost, if not quite, enough to account for the prospective excess tax rate in that county."

Mr. Browne said last night that "the Mayor, having approved Controller Craig's County Charges bill, the United Real Estate Owners' Association will carry its opposition to Albany, having asked for a hearing before the Governor. If this bill becomes law, it will increase the Manhattan and Brooklyn tax rate and tax levy by the amounts that are deducted from the Bronx and Richmond tax rate and tax levy; and the Manhattan and Brooklyn tax levy will be illegal, so that taxpayers of these boroughs could refuse to pay their 1922 taxes."

POPE TELLS OF WISH TO VISIT AMERICA

Expresses Regret to Cardinal Dougherty in Farewell Audience That He Cannot Come Here.

ROME, Feb. 27.—Pope Pius today received in farewell audience Cardinal Dougherty of Philadelphia and the Very Rev. Joseph A. Whitaker, Chancellor of the Archdiocese of Philadelphia.

The Cardinal presented Mgr. Whitaker after he had had a long audience with the Pope. Fathers McGarvey and Heyward, the Misses McCormick and Boyen, Mrs. Newbold and her daughter, and Mrs. Campbell, all of Philadelphia, also were received. The Pontiff gave each of his visitors a souvenir.

Later Cardinal Dougherty and his party were received by Cardinal Gasparri, the Papal Secretary of State, who presented to each of the visitors a medal struck to commemorate the conclave over which Cardinal Gasparri presided as Cardinal Camerlengo.

Cardinal Dougherty will leave Rome at the end of the present week. He expects to sail for the United States at the end of March.

The farewell audience lasted fifty minutes and was of the most cordial character. The Pontiff manifested great interest in the Catholic University at Washington, of which Cardinal Dougherty is a Trustee, and made reference to the shrine which is to be erected in the grounds of the university as a national sanctuary, dedicated to the Blessed Virgin.

Pope Pius also expressed his admiration for the American people and his wonder over the growth and prosperity of the Catholic churches in the United States. He referred to the desire which he expressed some time ago to be able to visit the United States, and said he regretted that this hope could not be fulfilled.

Cardinal Gasparri today received Captain Palazzoli of the Italian Army, who presented to him a project urged by Italian patriotic societies and former service men to give formal recognition of their gratitude to Pope Pius for the benediction he bestowed upon the people outside St. Peter's from the balcony after his election as Pontiff.

The project includes a patriotic demonstration outside the Basilica of St. Peter's. Cardinal Gasparri thanked Captain Palazzoli for his efforts thus to celebrate the Pope's act, but said he thought the moment inopportune for such a demonstration. The project therefore has been abandoned.

ENO WILL VERDICT SET ASIDE BY FOLEY

Refusal of Probate Was Contrary to Evidence and the Law, Says Surrogate.

MENTAL CAPACITY PROVED

Jury, Contrary to Instructions, Was Misled by Contestants—Third Trial a Possibility.

Surrogate Foley set aside yesterday the verdict of the jury refusing probate to the will of Amos F. Eno ten days ago, after hearing the contest by his heirs-at-law since Jan. 3. The Surrogate ruled that the verdict was "against the weight of the evidence and contrary to law."

The Surrogate has been studying the case since the verdict was returned and based his decision upon the evidence and upon briefs submitted by Clarence J. Shearn for the executors and Max D. Steuer for the contestants. If the Appellate Division upholds the Surrogate a third trial of the $13,000,000 will case will be necessary. The first trial required two months and the second took seven weeks.

In his opinion the Surrogate refers to the reversal of the verdict of the previous jury by the Appellate Division, and says:

"After a careful analysis, I am convinced that upon the retrial before me the testimony was substantially the same as upon the former trial. Over 135 witnesses testified for both sides during the trial. For the contestants only four new witnesses were called out of a total of fifty. It is not too much to say that these witnesses did not add a single new fact of any weight.

"The only outstanding change in the entire case was the testimony of Dr. Robert H. Wylie, who had been called at both trials by the contestants. He had been the personal physician to Mr. Eno for twenty-five years. Dr. Wylie stated that he did not believe Mr. Eno to be insane in the early part of January, 1915, five months before the execution of the will. This testimony was highly favorable to the proponents. With the exception of these changes, the voluminous record of 5,000 pages of minutes as to the life, conduct, habits and declarations of the decedent was practically identical with the former record on appeal.

"Under these circumstances, it is clear that the determination of the Appellate Division that the former verdict was against the weight of the evidence is controlling upon the Surrogate in the disposition of this motion. It required five years between the entry of the former decree and the determination of the appeal. The ends of justice and respect for its administration require that this delay and the incidental expense should not be repeated. But entirely aside from the determination of the Appellate Division, I am of the opinion that this verdict must be set aside."

Surrogate Foley remarked that the proponents, or the executors of the will sought to be probated might well rest upon the documentary evidence consisting of Mr. Eno's diaries and correspondence. He said that they do not disclose any indications of unsoundness of mind. The Surrogate said further:

"The law requires that a testator must have strength and clearness of mind and memory sufficient to know the nature and amount of his property in general, the names and identity of those having natural claims upon his bounty, and the relation toward them, and the nature of the act he is about to perform. The memoranda made by Mr. Eno in his diary of 1915, while he was preparing the will, indicate the possession of these elements of testamentary capacity.

"The Court repeatedly during the trial, and in its charge, emphatically stated that the jury was to determine solely the capacity of the testator to make a will and instructed the jury not to consider any suggestion or arguments or evidence tending to show fraud or undue influence. It is my certain opinion, however, notwithstanding these positive instructions, that the jury was misled from this single issue by evidence and arguments presented by the contestants. The inference was clearly intended that a material part, if not the whole of the will, was induced by suggestion or duress. Not only was this alleged condition of weakened will power induced, but the person who, it is claimed, practiced the suggestion or influence, was pointed out. The damage to the proponents' case by the strategy employed by the contestants here must be apparent."

LEWIS CALLS OFF PLAN FOR JOINT CONFERENCE

April 1 Strike Is Nearer as Result of Operators' Refusal to Meet Union Men.

Special to The New York Times.

CHICAGO, Feb. 27.—Another step toward the threatened April 1 coal mine strike was taken today when John L. Lewis, president of the United Mine Workers of America, formally announced that because operators of the Central Competitive District had refused to meet union officials in Cleveland next Thursday the joint conference had been called off.

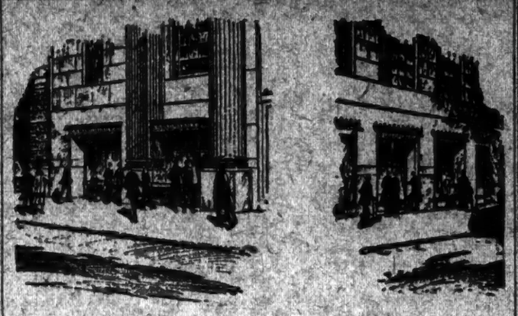
The only chance for avoiding the walkout when the prevailing contracts between operators and the union expire on March 31 now seems to lie in a conference that Secretary of Labor Davis, acting at the direction of President Harding, is expected to arrange. Nothing concerning this proposed meeting, to be held some place in the Middle West within two weeks, has been reported from Washington thus far.

The action of Mr. Lewis in calling off the Cleveland conference was no surprise, since it was known the operators had either declined to be represented or had conditioned acceptances upon attendance of those who had refused to participate.

As the crisis develops day by day, the talk among operators of the hope for settlement by districts—ignoring the union as a national unit—seems to be increasing. This proposal, however, naturally has been received with little warmth by the union leaders.

WASHINGTON, Feb. 27.—The situation in the anthracite coal region was discussed today at a conference between Secretary Davis and Representative Coughlin, Republican, who represents the Wilkes-Barre, Pa., District in Congress. Mr. Coughlin is said to have expressed concern over the termination on April 1 of the present wage scale and is understood to have urged that the Government take a hand in an effort to prevent a strike in the event the operators and miners are unable to agree on terms at their forthcoming conference.

After the conference Mr. Coughlin reported that Mr. Davis had shown that he was ready to co-operate and that he was hopeful that a new wage scale could be agreed upon without difficulty. The Pennsylvania representative declared that a strike in the anthracite field would be "a tremendous calamity." He indicated that he might later confer with President Harding on the matter.



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(A reprint from last Saturday's issue of The Red Cross Courier)

Judge John Barton Payne
Chairman of the

AMERICAN RED CROSS

sends the following message to all Chapters and members of the American Red Cross:

The peace-time program of the American Red Cross calls for real work and the effective aid of its friends everywhere. The important items of that program are:

1. To look after the men of the Army and Navy and the former service man and woman; the ex-service men are our special and urgent care.

2. To extend the activities of the Public Health nurse in rural communities throughout the United States where adequate health facilities are painfully lacking.

3. To be adequately prepared and ready for every emergency due to pestilence, famine, fire, floods or other great national calamity, and to do what we may to prevent such; this means an army of volunteers devoted to Red Cross service.

4. The Junior Red Cross at home and abroad.

Every reasonable effort is being made to reduce our operating expenses; very substantial reductions have been made, and further reductions are being made. It is impossible, however, to maintain an organization such as is essential to the Red Cross without large expenditures. The greatest demands now being made upon the Red Cross are the demands upon the Chapters and upon the National Headquarters to meet the needs of the disabled ex-service men; these demands are very large; indeed some of the Chapters are finding it well nigh impossible to meet them.

The good people who appear to think the Red Cross has little to do since the war ended should know the enormous sums that this one service is costing the Red Cross. This service is not indiscriminate, but is rendered to the men whose disabilities are due to actual service. It is hoped, therefore, that members everywhere will come to the aid of the Red Cross and render all the assistance in their power. We especially urge volunteers everywhere to assume their just share of this obligation.

Cordially yours,
JOHN BARTON PAYNE,
Chairman.

Red Cross service to the disabled men in the metropolitan area this year is expected to cost New York, Brooklyn, Bronx, Queens and Richmond Chapters more than three hundred thousand dollars.

You can help in this great work by backing up the efforts of your Chapter.

Each Chapter has much work for disabled men that can be performed by volunteers. Go to the Volunteer Service Department of your Chapter and offer your services.

Keep informed of the progress of the work for our disabled heroes and of the other Red Cross activities by subscribing to *The Red Cross Courier*. One dollar a year forwarded to your Red Cross Headquarters will bring this weekly publication to your home or office.

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Since this company, which was a pioneer in the field, started manufacturing radio equipment, many concerns have entered the field, many with startling announcements of new discoveries that would revolutionize radio science—some with only a reputation gained in other lines. During these years the De Forest Company has kept steadily on making equipment that was reliable and dependable and designed by radio engineers who know radio both from the theoretical and practical viewpoints. De Forest Leadership has never been questioned—De Forest Equipment is still the standard by which all other makes are judged—the De Forest Name will endure.

We value highly the enviable reputation which De Forest Equipment has won for itself during the past decade. The De Forest Line for 1922 is, therefore, built to the same high standards, of the same high grade materials, which have always distinguished the products of this company.

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DE FOREST STAMPED ON RADIO APPARATUS IS A SYMBOL OF MERIT

COUNTERFEIT $20 NOTES APPEAR HERE

Two Banks Report Several In Week-End Deposits From Small Shopkeepers.

THE WORKMANSHIP IS BAD

Face of Cleveland on the Copies Makes the Features Too Old —Other Defects.

Captain John S. Tucker, in command of the Secret Service operatives of the Treasury Department in this district, was notified yesterday of the appearance of a crudely done counterfeit of the Federal Reserve Cleveland issue $20 note. Banks receiving the usual heavy week-end-week-end deposits discovered the bogus notes.

The first of the counterfeits, which are the work of a new gang of money-printers, was discovered by George Bunce, receiving teller at the West Forty-second Street Branch of the Corn Exchange Bank, West Forty-second Street, near Eighth Avenue. He reported his find to C. D. Benjamin, Manager, who notified the Secret Service. Just a few minutes before Ira S. Atkins, Assistant Cashier of the Public National Bank, Orchard and Ludlow Streets, called up to report the appearance of the fake note on the lower east side.

At the Corn Exchange Bank six counterfeits in all were detected, and in every instance the notes had been passed to proprietors of small shops in Ninth Avenue. Only one counterfeit had appeared at the Public National Bank up to the close of business yesterday.

The picture of Cleveland on the face of the fraudulent note is so badly done, making the President appear so old and frowzled, that a glance should make the fake apparent at once. The engraving about the edge of the face is blurred and badly engraved. The fakes are of the C issue and two of the notes caught by Bunce were duplicated in serial number. Instead of the silk floss on the reverse of the note, the counterfeits bear finely executed ink lines to imitate the strands of silk.

The best clue to the counterfeits is the numeral No. "558" which appears below the "D" of "Twenty Dollars," which is on the back of the note.

"If this new gang followed the working methods of other counterfeiters," said Mr. Benjamin, "they probably passed their counterfeits on Saturday afternoon. They know that merchants can't have suspicious bills verified by experts because the banks are closed at noon, and when Monday morning comes and the merchants take their receipts to the bank the counterfeiters are probably in Philadelphia or Boston."

ANOTHER EXECUTIVE QUITS EDISON CONCERN

Vice President of Phonograph Company Is Fourth to Leave—Forty Subordinates Dropped.

Special to The New York Times.

WEST ORANGE, N. J., Feb. 27.—William Maxwell, Vice President of Thomas A. Edison, Inc., has resigned. It was learned today. His resignation will go into effect on the first of next month. Mr. Maxwell is the fourth executive to resign from the company within a short time. Forty subordinates have been dropped. The officials who have resigned besides Mr. Maxwell are, Thomas J. Leonard, sales manager of the musical phonograph division; C. G. Wood, advertising manager of the same division, and Daniel E. Wheeler, editor of the house publications. Mr. Maxwell had supervised the sales of the phonograph division for 15 years.

Charles Edison, Chairman of the Board, gave out this statement: "It is with a great deal of regret that we announce the resignation of Mr. Maxwell as an officer of the Thomas A. Edison, Inc., Company, effective March 1. The successful and rapid expansion of the Maxwell Institute of Salesmanship leads Mr. Maxwell to believe he has no option but to concentrate his entire time and effort on its further development.

"As the active management of the phonograph industry has been in the hands of A. H. Curry for some months, Mr. Maxwell's decision will not cause any change in policy."

FORD TO PRODUCE CURRENT.

Preparing to Generate All Electricity for His Plants.

Special to The New York Times.

DETROIT, Feb. 27.—It was reported from a reliable source today that Henry Ford had issued orders to generate all his own electricity, and the Lincoln Motor Company plant will be the first affected. While the plant has generated part of its current for some time, the major share has been purchased from the Detroit Edison Company.

It was said that the change will cost several hundred thousand dollars and will involve the installtion of many direct-current motors in the place of the alternating ones now in use. The revolutionizing of the Lincoln plant is said to be the beginning of a plan already worked out by Mr. Ford to generate eventually all his electricity for his plants by water power obtained from dams to be erected in the Huron River on his holdings at Flat Rock.

Mr. Ford is installing high-tension wires underground between the Highland Park plant and his River Rouge tractor and blast furnaces. He plans to generate electricity at the River Rouge plant by steam, but even this extensive equipment is to be replaced by the water equipment to be installed later on the Flat Rock property. The present $3,000,000 power plant at Highland Park will be an auxiliary unit of the Ford system.

MRS. ANDERSON TO MARION.

To "Camp" on Harding's Relatives Until Her Son Is Released.

LEAVENWORTH, Kan., Feb. 27.—Declaring she would go to Marion, Ohio, if she had to ride "every foot of the way on the rods," Mrs. Margaret Anderson left today for President Harding's home town, where she declared she would "camp" on the President's relatives until her son, Joseph Anderson, is released from the Federal prison at Fort Leavenworth.

Mrs. Anderson gained an audience with the President a month ago. The President, she said, promised to pardon her son. She then came to Leavenworth to await his release. Mrs. Anderson claims Marion, Ohio, as her former home, and declared Mr. Harding, the President's father, was formerly her family physician.

Joseph Anderson is serving a two-year sentence for forging a Post Office money order at Fort D. A. Russell, Wyo.

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BUY A BOTTLE OF JINX INK — FADELESS, WATER-PROOF, FORGER-PROOF, ACID DEFYING, ETERNAL, PERFECT FOR EVERY USE.

From the earliest dawn of history, men have sought to perpetuate their thoughts by writing.

The records of olden Ninevah were scratched on clay, then baked. Egyptians cut hieroglyphics in granite. The laws of ancient Rome were etched into brass with acid. The Burmese carved their word-symbols in ivory.

Ink has been used for more than four thousand years. Thirty-six hundred years ago (B. C. 1717) Joseph was viceroy of Egypt under Pharoah. His army of grain clerks used portable desks and ink. Some of their pens *with ink still on them* are preserved by the New York Historical Society.

Prior to the Christian era, inks were crude and hard to use, but they possessed great lasting qualities. Some ink-written manuscripts of that period remained legible for many centuries.

Civilization Impossible Without Ink

Ancient libraries contained hundreds of thousands of ink-written books. When barbarians destroyed the libraries, learning was dealt a death-blow. With ink under the control of religious factions, and no books available, civilization crumbled and was succeeded by the Dark Ages.

People no longer learned to write. Kings and other notables were illiterate. Charlemagne could not write his own name. Documents were "signed" with the sign of the cross. The expression survives to this day. We still *sign* letters, but in a different way.

With the invention of the modern pen, old-style enduring inks became obsolete. It was necessary to develop a free-flowing, thin ink. These new inks were easy to write with, but faded quickly and lacked any element of *permanence*.

A Wonderful Discovery

But now, after four thousand years of ink history, a new writing fluid has been perfected. This new ink has the enduring qualities of ancient inks combined with *all* modern ink requirements. This new ink writes smoothly, flows freely, and is intensely brilliant. In addition, it is fadeless, waterproof, eternal.

Jinx
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Jinx Ink is a jinx to all ink-destroying elements. It is not affected by sun, acids, ink eradictors, water, or Time itself.

Jinx Ink baffles the efforts of forgers, since it cannot be erased without removing the surface of the paper, exposing the erasure.

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Jinx-written words will endure as long as the paper on which they appear. Everything worth writing is worth the permanence assured by Jinx.

Jinx-kept books are safe from tampering. Jinx-written checks, notes, and documents cannot be altered without detection.

Jinx Ink is ideal for business and personal use. Since Jinx is free from sediment and a perfect solution, it is the best fountain pen ink. A Jinx-filled fountain pen is a pocket check-protector.

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Whether you write with ink all day, or only occasionally, you will find in Jinx the ink best suited to your needs. Try Jinx. Give it the most exacting tests you can devise. You will never be satisfied with ordinary inks again.

Jinx ink is sold by 5,000 New York stationers and druggists. Personal size, Desk size, Half Pints, Pints, Quarts. JINX INK COSTS NO MORE THAN TEMPORARY INKS

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A New Air Plane View of the Financial District

The MID-WEEK PICTORIAL this week contains a double page etching of a view from the sky of Lower New York City. It is an unusual picture of singular clearness and wonderful detail—well worth a frame. Interesting Radio Pictures in the same issue.

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Business Opportunities (*bank and business references required*). Page 24.

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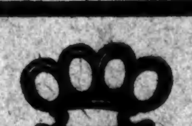

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Where there is Holmes there is safety

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Mrs. Paul Dougherty
69 East 59th St.
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RADIO PICTURES.

This week's Mid-Week Pictorial gives three pages to Radio Pictures; the front cover illustrates the transmission plant on Long Island, the greatest in the world; two other pages illustrate the wonders of the New Science. An outstanding feature is a double page etching of an Airplane view of Lower New York City, a new picture of surpassing clarity and profound interest. News in the hemispheres in pictures. News stands, 10 cents.—Advt.

MORSE WITH 3 SONS, 8 OTHERS, INDICTED

Continued from Page 1, Column 4.

worked up at the Shipping Board. It was pointed out that when the present Shipping Board took office last June, one of the first matters brought to the attention of Chairman Lasker and Elmer Schlesinger, general counsel for the Shipping Board, was the relations between Morse and his companies with the Emergency Fleet Corporation, and after a preliminary survey a searching investigation was ordered by Chairman Lasker.

Fletcher Dobyns, assistant to the Attorney General in the Roosevelt Administration, was induced to give up temporarily his private practice in Chicago to devote his time exclusively to the Morse case. After four months' investigation, assisted by a large staff, Mr. Dobyns was appointed a special assistant to the Attorney General, and in that capacity appeared before the Grand Jury to press an indictment against Morse and his associates.

Purely a Shipping Board Case.

"The action against Morse was initiated by the Shipping Board," said Chairman Lasker. "It was thought at first that a civil suit would be started against him, but further investigation showed the necessity for criminal action. Attorney General Daugherty had nothing to do with the case. When we completed our investigation we went to him and he offered to co-operate with us by appointing Mr. Dobyns as his special assistant, but to leave direction of the case to the Shipping Board. The Attorney General took a wholly disinterested view of the case, warning the Shipping Board to make sure of all its facts before proceeding."

The indictment against Morse and the eleven other defendants states that "the defendants did unlawfully and feloniously conspire, combine, confederate and agree together with divers other persons unknown to the Grand Jurors to defraud the United States and the Emergency Fleet Corporation by converting to their own use and to the use of corporations with which they were connected large quantities of Government property and money." They are further charged with causing "great loss and waste of money appropriated by Congress, inconvenience and ultimate great financial loss to the United States through unnecessary and prolonged delay in securing vessels for service."

The defendants are charged with falsely pretending to the Shipping Board and the Emergency Fleet Corporation that the shipbuilding corporations they represented would be able from their own funds to erect shipbuilding plants of sufficient size to enable them to carry out contracts given them by the fleet corporation and to furnish housing facilities for their employes. It is further charged that they promised to proceed without delay to the construction of the contracted vessels, well knowing their inability to carry out their statements. They are charged with the intention of procuring the contracts to obtain large sums of money from the Emergency Fleet Corporation by falsely representing that these sums would be used for building ships and that instead they diverted this money for the erection and equipment of plants.

"Investments" Are Disputed.

The twelve defendants are charged with conspiracy in that they falsely pretended that large sums of money were due from the Fleet Corporation to their corporations as progress payments and that they obtained the money when they well knew it was not due. Similar charges state that they defrauded when they represented that their corporations had invested large amounts in shipbuilding plants and that for that reason the plants were adequate security for loans and advances and that by means of these representations secured large advances from the Fleet Corporation.

It is charged that large quantities of material were obtained from the Emergency Fleet Corporation by the defendants for the construction of vessels, and that later, without the knowledge and consent of the Fleet Corporation, they sold great lots of the material and converted the proceeds to themselves and their corporations.

It is also presented that the defendants induced the Shipping Board and Emergency Fleet Corporation to turn over to the Virginia Shipbuilding Corporation such of the vessels as would be finished at the Alexandria plant, and to the United States Transport Company, Inc., such of the vessels as were believed to be built at the plant of the Groton Iron Works under contracts whereby these corporations were to operate the ships in interstate and foreign commerce and to pay the Fleet Corporation the net revenue derived from the service. At the time these ships were turned over, the indictment states, the defendants intended to refuse to account for a large part of such revenue and to convert this to their own use.

Thirty "Overt Acts" Listed.

The indictment cites the following thirty "overt acts" the defendants are charged with having committed as part of the conspiracy to defraud with which they are charged:

"Charles W. Morse, Erwin A. Morse, Christie, Scott and Livingston, on July 16, 1919, in the District of Columbia, authorized and caused Stuart G. Gibbony, an attorney for the Virginia Shipbuilding Corporation, to state orally to the Board of Trustees of the Fleet Corporation that the Virginia corporation had spent $1,818,000 upon its plant; that these defendants also appeared on that day before the trustees; that Scott on July 21, 1919, submitted to the Fleet Corporation and to Edward N. Hurley, its President, in writing, the statement that the Virginia Shipbuilding Corporation had expended the sum of $873,253.19 in constructing its plant out of money realized from the sale of the capital stock of said corporation.

"Charles W. Morse, Harry F. Morse, Erwin A. Morse, Christie, Scott and Livingston on Aug. 26, 1919, authorized and caused William G. McAdoo, an attorney for the Virginia Shipbuilding Corporation, to submit to the Fleet Corporation and to John Barton Payne, its President, in writing, the statement that more than $1,000,000 in actual cash had been contributed by the stockholders of the Virginia Shipbuilding Corporation and invested in its plant and in its assets; another statement that an offer of $570,000 for each of three vessels, the St. Paul, Binghamton and Huron, had been made, and another statement that the sum of $1,600,000 at least was due as of May 31, 1919, from the Fleet Corporation to the Virginia corporation on account of progress payments under contract of Dec. 7, 1917.

"These same defendants on the same day, namely Aug. 26, 1919, authorized and caused Mr. McAdoo to submit in writing to the Fleet Corporation and to its President, Mr. Payne, the statement that certain stocks which had been pledged to the Fleet Corporation by the United States Steamship Company (the parent company of said Virginia Shipbuilding Company), were worth $1,000,000.

"Charles W. Morse, on Feb. 26, 1919, at New York, sent a telegram to L. B. Wahle, assistant general counsel for the Fleet Corporation, in Washington, requesting that application made by the Binghamton Steamship Company, Inc., for transfer of the Binghamton to Canadian registry be changed so that name of transferee would be Traders' Steamship Company, Ltd., instead of Tourist Steamship Company, Ltd.

"Charles W. and Erwin A. Morse and Much, on April 3, 1919, at Alexandria, presented to the Fleet Corporation and to D. O'Haire, resident auditor of the Fleet Corporation, certain vouchers in favor of the Virginia Shipbuilding Corporation for the accounts of Clendennin Bros. of Baltimore, Md., in the sum of $2,412.62; Bloom and Godley Company, Trenton, N. J., $575; and on April 17, M. A. Hanna Company, $146.28.

"Erwin A. Morse, on Nov. 4, 1920, stated orally to Guy D. Goff, then general counsel for the Fleet Corporation, and to Winfield McKeon, then Deputy Controller for the fleet, that the value of materials in the hands of the Virginia Shipbuilding Corporation for the construction of vessels under the Dec., 1917, contract, before Nov. 4, 1920, sold by the Virginia corporation, was not more than $75,000.

"Much and Erwin A. Morse, on May 5, 1920, did withdraw from the Commercial National Bank of Washington in the District 300 $1,000 par value Virginia Shipbuilding Corporation first mortgage 6 per cent. serial gold bonds Nos. 2301 to 300, inclusive."

"Much and Christie on May 17, 1920, withdrew from the same bank 300 $1,000 par value Virginia Shipbuilding Corporation first mortgage 6 per cent. serial gold coupon bonds, numbers 2,401 to 2,500 inclusive, and numbers 2,601 to 2,800 inclusive.

"Charles W., Harry F. and Erwin A. Morse and Burditt, on October 6, 1920, at Hartford, Conn., did deliver to the Travelers Bank and Trust Company of that city five hundred $1,000 par value Virginia Shipbuilding Corporation first mortgage 6 per cent. serial gold bonds, numbers 2,001 to 2,200, inclusive; numbers 2,401 to 2,500, inclusive; numbers 2,601 to 2,759 inclusive, and numbers 2,801 to 2,811 inclusive and two hundred $500 par value, Virginia Shipbuilding Corporation first mortgage six per cent. serial gold bonds, numbers 1,601 to 1,800 inclusive.

"Erwin A. Morse and Much on June 22, 1920, at Alexandria, executed and delivered to one Gardner L. Boothe of Alexandria a bill of sale of unfabricated plates and shapes, aggregating in weight 2,931,356 pounds.

"Charles W., Harry F., Erwin A. Morse, on July 23, 1919, at Alexandria, did remove the general financial books and the minute book of the Virginia Shipbuilding Corporation from Alexandria.

"Charles W. and Harry F. Morse, Burditt, White and Campbell, on July 10, 1920, at New York, delivered to the Equitable Trust Company a check for $4,500 in payment of a draft for William F. Watt, master of the S. S. Tollard, operated by the United States Transport Company, Inc., money to go for disbursements at Huelva, Spain; on July 13 these defendants delivered to the Irving National Bank, New York, a check for $3,810 for a draft to be used for the same vessel; on Aug. 24, 1920, they delivered to the Hanover National Bank of New York, a check for $20,000 for payroll of the Quinnipiac; on Aug. 26, 1920, they delivered to the same bank a check for $3,000 for account of the same ship; on Sept. 8, 1920 they gave Henry Coe and Clerici of New York a check for $3,711.79 for the Tarabacha Company, account of the Vanada.

"Charles W. and Harry F. Morse, Burditt and White on September 8, 1920, delivered to Kountze Brothers, New York, a check for $11,776.01 for the account of the Namsaug; these same defendants, with the addition of Campbell, delivered to the Steamship and Ship and Equipment Company of New York on Sept. 9, 1920, a check for $8,835 for the account of the Jennie R. Morse; on Sept. 10, 1920, to Emery Pine of New York a check for $1,115.80 for the account of H. F. Morse; on Sept. 28, 1920, a check to Kountze Brothers for $12,414.13 for account of the Namsaug; on Sept. 29, 1920, to the Hanover National Bank a check for $15,000 for account of Paymaster E. A. Morse; on January 7, 1921, to the Asiatic Petroleum Company of New York a check for $15,824.69 due on a note; on Jan. 12, 1921, to the Seaman's Outfitting Company of Baltimore, Md., a check for $1,365.08 for the SS. H. F. Morse and for C. C. Morse, and on Jan. 14, 1921, to the Sparrows Point Stores Company of Baltimore a check for $2,500, account of vouchers payable.

"These same defendants on March 21, 1921, at New York submitted to the fleet corporation and to George W. Allen, then chief of the managing agents branch, Bureau of Accounting, New York agency of the fleet corporation, a general ledger trial balance of the United States Transport Company, Inc., dated March 21, 1921, and on May 7, 1921, they submitted to the fleet corporation and to Allen, a general ledger trial balance of the transport company, dated May 4, 1921."

"Terribly Unjust," Says Morse.

Charles W. Morse issued the following statement after the return of the indictment against him:

"The indictment, which is terribly unjust, as will be proved later, I believe was secured because of personal feeling against me on the part of Attorney General Daugherty and certain present officials of the United States Shipping Board.

"The Attorney General, I have heard, brought every effort to bear to secure the indictment, because of a disagreement over the fee I paid to him when he acted as one of my attorneys in obtaining my release from the Atlanta Penitentiary, from which place I was released in a dying condition. Although his fee was eventually paid in full, he must have borne animus toward me, and has taken this way and method of 'getting even,' due to his position as Attorney General of the United States at this time.

"The very manner in which I was ordered back from France by Mr. Daugherty when I was on my way to Rome to see my physician, who on one occasion had already saved my life and whom I wished to consult, showed the personal feelings of the Attorney General in my case.

"I have documentary evidence to prove what I say in this matter.

"Although no indictment had been secured and no warrant issued, I returned to the United States and to Washington voluntarily, where I was placed under arrest on a warrant containing absolutely false charges.

"One of the charges in the indictment was that on March 5, 1920, I presented a worthless check for $55,000 to the United States Shipping Board. To prove the falsity of this charge I have in my possession a canceled check for $55,000 dated March 5, 1920, which shows that the Shipping Board received this money and that this charge was absolutely false.

"So far as the Shipping Board officials are concerned, their interest in the matter is due largely to the millions of dollars which they owe to the Virginia Shipbuilding Corporation for ships constructed during the war and delivered to the Government, for which they do not want to make payment, and which will soon be proved in the courts. Also they wish to frighten other claimants from pressing their claims.

"I want to say in conclusion that I do not believe the Grand Jury would have returned an indictment had I or my sons or my attorneys been allowed to appear before them and to testify.

"The Attorney General and Shipping Board officials saw to it that this permission was not only denied to us, but also to John Barton Payne, Charles M. Schwab and other former officials of the board, who know the facts in the case, and who would be unwilling to lie for the Shipping Board.

"We will have no difficulty in freeing ourselves from this unjust indictment in any court of justice."

When Mr. McAdoo's attention was called to the dispatch from Washington yesterday afternoon, he issued this statement at his office, 48 Exchange Place:

"I have looked again at the brief in the Virginia shipbuilding matter which my firm, McAdoo, Cotton & Franklin, signed as counsel and which was filed with the Shipping Board. The statements in that brief to which reference is made concerning the estimate and actual condition of the company were based upon information furnished to us and upon earlier statements on file with the Shipping Board, and were made by us in good faith; and neither at that time nor at any other time has anything been called to my attention which makes me doubt that they were true."

ASK RAIL CUT ON NEWSPRINT

Makers Tell I. C. C. That Present Rates Are Interfering With Sales.

WASHINGTON, Feb. 27.—Present railroad rates on newsprint and other paper stock are seriously interfering with the sale of these products, T. T. Webster, representing the Pulp and Paper Traffic League, testified today at the Interstate Commerce Commission's hearings on general rate levels. In behalf of the paper industry he petitioned for the removal of all increases given the railroads in 1920.

By thus reducing rates, he asserted, the commission would force the carriers to make reductions in their operating expenses which would correspond to reductions made by the managements of other industries. Mr. Webster said he represented 808 paper mills operating in various parts of the United States.

A. H. Campbell, representing the International Paper Company, said that a particular discrimination had been entailed against Eastern mills in the paper industry by post-war rate increases. He estimated that the increases on paper affecting the International company had amounted to 138 per cent., and that the increases on paper from certain Western producing points during the same period amounted to 62 per cent.

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THE new Oakland 6-44 closed cars come to you fully equipped: Snubbers, heater, mirror, windshield wiper, visor, dome light—everything for your comfort, safety and convenience.

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The above trucks are not new, although they have never seen war service. They are guaranteed for 90 days as per our published 90-day warranty.

Time payments will be arranged for reliable parties, one-third cash, balance in 12 equal monthly notes. We charge just interest at 6% and insurance charges.

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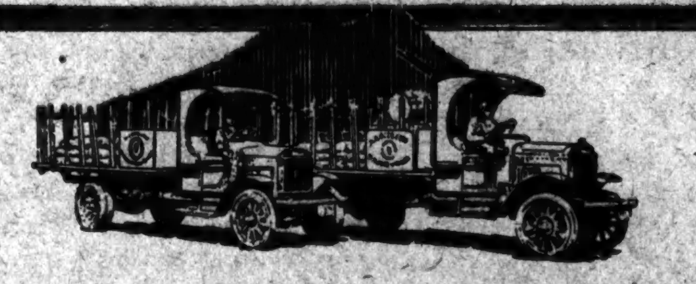

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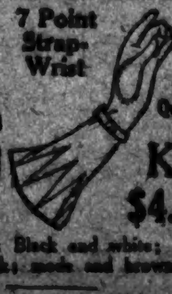

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HIS car was just nosing out of a blind street, hidden from the main road by a high brick wall. The front wheels had scarcely come into view when — CRASH — a car travelling rapidly down the main road, smashed into him, seriously injuring five people and wrecking both cars.

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40% Increase in Surplus

AFTER paying our usual 30% cash refunds, the Liberty Mutual added over $400,000 to surplus. *This was a larger amount than in any year of the Company's history.* The Company now has $1,442,356 surplus, in addition to its full legal reserves, as a protection for its policy-holders against abnormal losses.

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THE Company's actual earnings on the year's operations were 35.27% as contrasted with an average of 33.61% for the previous six year period. As in the past, this afforded an ample margin for the payment to policy-holders of our usual 30% cash refunds. They amounted in 1921 to over $2,000,000.

50% Increase in Policy-holders

THE Liberty Mutual wrote in 1921 over $1,750,000 in new business; increased its policy-holders over 50%; increased its automobile insurance business 77%; Total premiums written since organization over $27,000,000.

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Be Sure Your Car is under control before crossing railroad. Remember a train can make some dent in a car.

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"Walk Right Drive Right"

Send for our free booklet, "The Traffic Cop."

ANDERSON QUIZZED

filled that Byrnes, apparently intox-

ANDERSON QUIZZES BISHOP T. F. GAILOR

Says Wealthy Churchmen 'Constitute Main Respectable Backing of Bootleggers.'

COURT ISSUES CHALLENGE

Magistrate, Blaming Dry Law for "Ruining Young Men," Would Debate Issue.

William H. Anderson, State Superintendent of the Anti-Saloon League, in an open letter to Bishop Thomas F. Gailor, charges the Protestant Episcopal Church in this city with having an "unusual proportion" of members who are the mainstay of the bootleggers. He also says that most of the rectors of the Episcopal churches lack vision or courage in regard to the prohibition issue. Bishop Gailor is President of the National Council of the Protestant Episcopal Church.

Mr. Anderson says in his letter, which was made public yesterday:

"You say that since December you have attended five big dinners in New York and at every one of them there was red liquor in plenty. Were they Episcopal dinners? The Episcopal Church in New York City has an unusual proportion of the wealthy, influential persons who today constitute the main respectable backing of the bootleggers and liquor criminals here, and most of the rectors of the leading Episcopal churches in this city have lacked the vision or courage, or both, to take even as high ground as the Judges of the country, as represented by the Judicial Section of the American Bar Association, who say that such persons are 'aiding the cause of anarchy and promoting mob violence, robbery and homicide.'

"And how can you expect much different attitude from your clergy generally, though some of them stand for law and against you, when you yourself, if I am correctly informed, used your influence to choke off the support of your own Episcopal Church Temperance Society, thereby making it impossible for it to discharge effectively or fully the responsibility that rests upon your Church in promoting the enforcement of law?

Quotes Taft.

"You say you want the Volstead act changed? So do the brewers. Former President Taft, now Chief Justice of the United States Supreme Court, the most eminent of the anti-prohibitionists, said: 'No such distinction as that between wines and beer on the one hand and spirituous liquors on the other is practicable as a police measure. Any such loophole as light wines and beer would make an amendment a laughing stock.'

"I am firmly convinced that the membership of your church will stand squarely for morality and law and order if challenged and led by their spiritual leaders. Are you, a clergyman, elevated to an outstanding position in a great church, willing to allow a group of lawyers who have been elevated to the bench to excel you in loyal observance of law and in advocacy of its enforcement in good faith?"

Magistrate Dale, while hearing a case yesterday in the Gates Avenue Court, Brooklyn, challenged Superintendent Anderson to debate the issues of prohibition. Benjamin Byrnes of 91 Keap Street, Brooklyn, had been arraigned on a charge of annoying Mrs. Rose Artkins of 316 Clinton Street. Mrs. Artkins testified that Byrnes, apparently intoxicated, followed her for three blocks. In holding Byrnes for sentence, Magistrate Dale said:

"This is an outrage. I am glad it did not happen to Mrs. Dale because I know what my son would do to this young man. If a condition like this is to be tolerated Brooklyn will soon not be a safe place for respectable men and women. This condition of affairs is due to prohibition. Prohibition is ruining and killing the young men of this country. I would like to meet Anderson or any of his constituents in a debate on prohibition."

United States District Attorney Hayward set at rest yesterday rumors that prohibition indictments against former Director Harold Hart, William Orr and others would not be prosecuted.

"The indictments were brought and will be prosecuted," Colonel Hayward said. "There has been no delay to speak of. We have merely waited until we could reach the case."

"Big" Money in Donegan Case.

An inkling of the wealth said to have been amassed by Edward Donegan, who, with Regina Sassone, is on trial before Federal Judge Webb on a charge of having been concerned in a conspiracy to defraud the Government by trafficking in forged and stolen liquor withdrawal permits, was disclosed at yesterday's session, through the introduction into the record of documents of the New Amsterdam Casualty Company, which provided the $200,000 bond in the case. The bond was secured partly by certificates of deposit on a $100,000 bank account and a check for $15,000 given by Mrs. Donegan. Walter J. Murphy of the Intelligence Bureau of the Internal Revenue Service testified that, while seeking a fraudulent rubber stamp bearing the signature of former Director Charles A. O'Connor, said to have been used on the illegal permits, he examined Donegan's safe deposit box in the Mercantile Safe Deposit Company, 115 Broadway. Donegan rented this box under the alias of Edward Joyce, Murphy said.

Murphy said that, besides "lots of loose currency and bundles of money," he saw two envelopes of money, one marked $20,000 and the other $23,500. He quoted Donegan as having said: "That is more money than you have ever seen in your life."

A transcript of a bank account with the Lincoln Trust Company, offered in evidence, showed that from Aug. 5, 1920, to Dec. 28, 1920, Donegan, under the name of Edward Joyce, had deposited $100,000.

Murphy, who had testified that Donegan had offered him a bribe of $25,000, was cross-examined by William J. Fallon, of counsel for Donegan. Murphy said that when Donegan attempted to put the money into his overcoat pocket Enforcement Agent Golding was in the room. Murphy denied that after a bribe of $6,500 had been tendered Donegan threatened to telephone for the police if the money, left on a chair, was not returned to him.

The trial will be continued today.

DEFENDS RAILROAD RATES.

G. D. Dixon Says It Is Return of Buying Needed for Prosperity.

PHILADELPHIA, Feb. 27.—Lower railroad rates cannot restore "a prosperity that was lost by the destruction of the buying power of the world," G. D. Dixon, Vice President in charge of traffic of the Pennsylvania Railroad, declared tonight in an address before the Fleur Club. Prosperity, he said, would return when that buying power is built up again, "a process which, happily, now seems to be getting under way." Unless allowed to earn a fair return, Mr. Dixon said, the railroads would not be able to handle the traffic when business did revive.

"From the shippers' viewpoint," he declared, "rates are far from being the most important question in the railroad situation today. The really great problem is, how are additional facilities going to be provided? We know that they will be urgently needed as soon as industry recovers to any measurable extent, and if the railroads cannot properly handle traffic, you will be willing to pay any rates so that you can do business.

"Without attempting to deny the desirability for transportation at as low rates as will properly support it, I cannot help feeling that the effect of the existing rate levels, as a restraining influence upon trade, has been very much exaggerated. The advanced rates undoubtedly saved the railroads from widespread bankruptcy during the trying period of transition through which we have been passing."

MONDELL PROPOSES TO DELAY THE BONUS

Continued from Page 1, Column 3.

ation, it would not be such an extraordinary thing at this time if Congress felt that it was not called upon to make all the provisions needed for the purpose of meeting all the demands on the Treasury for adjusted compensation.

"Congress, or at least the House, will, in my opinion, pass the bill. My own notion is that, it being very well understood that the House will pass the legislation, it might well be the part of wisdom not to press the matter for immediate consideration, as the situation with regard to matters I have referred to in the not distant future will clear up."

Would Wait Till Skies Are Clearer.

Asked about the amount of delay, Mr. Mondell said:

"I don't have in mind any long postponement. The skies might be much clearer if there was a little delay. I am not prepared to say what the House would have to say on that proposition."

Chairman Fordney was sanguine of the success of the Bonus bill in the House, whether it carried a revenue-raising clause or not. He said that if "the boys" wanted to vote out a bonus bill "tomorrow" he was with them. He was asked what plan would be used to get the money, but replied that the majority would have to decide that. He said that a large amount of foreign securities would be available within thirty to sixty days.

If the Ways and Means Committee does report a bill without providing for taxes to raise the money, such action will be "an arrogant bit of political cowardice," said Representative Longworth, a member of the subcommittee. He added that it would be impossible to obtain the amount needed out of general funds of the Government and, if British bonds were used, an enabling act, specifying such use, would have to be passed. This, said Mr. Longworth, would amount to a new appropriation.

It was thought generally at the Capitol today that, after the Ways and Means Committee reports the bill, the situation would be quiet for at least a week. At the end of that time something further might be done, and on the other hand there might be another postponement, but if there was further delay it would be by short steps of a week at a time and not longer—a sort of "safe and sure" policy, as one Republican put it.

MacNider Presses for Action.

Hanford MacNider, Commander of the American Legion, and John Thomas Taylor, legislative agent of that organization, talked today with Mr. Fordney and received assurances that the Bonus bill would pass the House without difficulty. They called at the White House, but having no engagement with the President were unable to see him. An appointment was made for tomorrow. Meantime, the Legion Commander maintains his position that a bonus bill must be passed without delay and declines to say where the money shall come from.

The only discussion of the bonus in Congress today was by Representative Hill of Maryland, who read a letter he had written to Chairman Fordney urging that the bonus be put on a cash basis only. He said letters to him indicated that not more than 5 per cent. of the ex-service men in Baltimore wanted any other settlement.

When asked by Representative Mann if he did not think civilian workers were paid too much during the war, and if these should not pay the bonus, Representative Hill replied:

"Yes, sir, on the basis of taxes on light wines and beers."

"That's no basis; that's just wild imagination," Representative Mann answered amid laughter.

STATE LEGION WANTS ACTION BY CONGRESS

Asks That Five-Fold Optional Bonus Plan Be Approved; Demands Hospital Bill Reported.

The attitude of the American Legion in this State on the adjusted compensation measures before Congress was announced yesterday by William F. Deegan, State Commander, in the form of the following resolution, adopted at a meeting of the State Executive Committee of the Legion:

"Whereas a constitutional technicality has delayed indefinitely and made the payment of the State bonus problematical; and

"Whereas the American Legion has watched with indignation the granting of bonuses to Federal civil employes, the payment of $3,000,000,000 in adjusted war contracts, the appropriation of $500,000,000 in the amortization of war plants—all of which payments were made while Congress neglected to adjust the compensation of those who served in the armed forces of our country in the World War; now therefore be it

"Resolved, By the American Legion, Department of New York, in Executive Committee session assembled, That we earnestly recommend to the members of both Houses of Congress from the State of New York that they approve the American Legion five-fold optional plan of adjusted compensation; and be it further

"Resolved, That a copy of this resolution be sent to every New York State member of both houses of Congress."

Another resolution demanding, on behalf of the New York State Department of the American Legion, that "the needs of the wounded men be immediately met and proper hospitalization provided by the Government," says that all real efforts bringing benefit to the wounded have been initiated by their comrades of the legion.

The resolution, unanimously adopted by the State Executive Committee of the legion, holds that the needs of the wounded men have already been the paramount consideration of the American Legion; that the Langley bill, appropriating a fund for hospitalization, has been in committee for some time; that the hospital at Fox Hills is in a temporary building, not weatherproof and improper for habitation of the wounded, and that in New York State "we are still without a needed tubercular hospital." Nothing has been done by the Federal Government to establish a tubercular hospital at a suitable place, the resolution says.

It also says that nothing has been done by the Federal Government toward the establishment of needed mental hospitals in New York State for neuro-psychiatric cases.

Contending that "delays and needless red tape are the order of the day in Government agencies, and that vocational training has resulted in little good to the wounded men because of lack of method and system," the resolution demands that the Langley bill for hospitalization be reported immediately to Congress.

Honestly—Do Your Shoes Really Please You?

If the shoes you are wearing now please you, buy your next pair at the same store. If they do not please you, go to any Walk-Over Store and see how your feet look and feel in the shape that is right for your feet.

It isn't the length of time you have worn a pair of shoes that makes them bulge at the sides or turn over at the heel, or turn up at the toes. It's the way they fit your feet.

Walk-Over

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Bronx—367 Melrose Ave., near 149th St.; Yonkers, N. Y.—2 N. Broadway; Paterson, N. J.—151 Market St.; Poughkeepsie, N. Y.—297 Main St.

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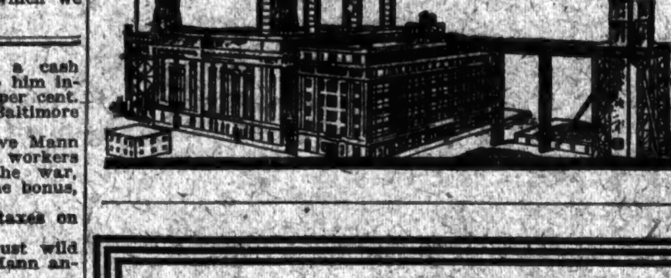
Does the lighting in your own store accomplish these things? If not, your local Electrical Contractor or our representatives will gladly tell you what corrections to make so that it will.



Our New Hell Gate Station; now in operation

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Between 26th and 27th Sts.

Final Clearance

Women's Low and High *Shoes*

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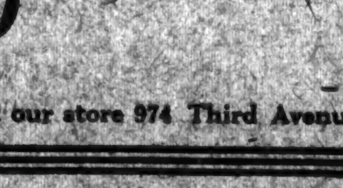

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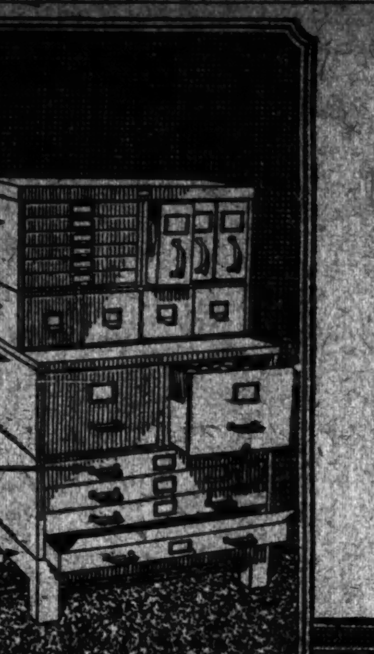

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I want to make it easy for folks to get this relief.

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Use KONDON'S *for* HEAD NOSE THROAT—COLDS ALL KINDS — SAMPLE FREE

(Signed) Thomas N. Kenyon, Owner

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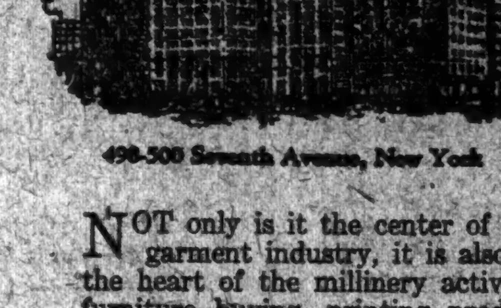

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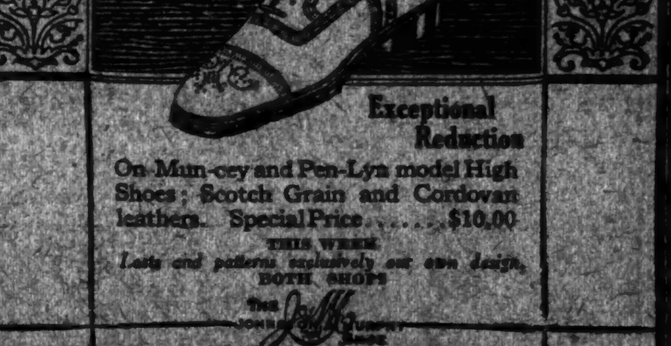

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NEW YORK

KILLS HER HUSBAND AFTER ROW AT PARTY

Brooklyn Woman Shoots Him to Death as He Threatens Her With Blow.

SHOWS BRUISE OF BEATING

Mrs. Helen Eysel's Story of Self-Defense Confirmed by Little Son.

A dispute that began at an all-night party in their home on the top floor of a little two-family house at 159 Forty-second Street, Brooklyn, came to an end early yesterday morning shortly after the guests had gone home, when Mrs. Helen Eysel shot and killed her husband, George Eysel. She said later that she fired in self-defense just as her husband came through the door of the dining room with a blackjack to strike her. This was corroborated, the police said, by the finding of the weapon with the strap around the wrist of the dead man. The shooting was witnessed by Albert Kline, the ten-year-old son of Mrs. Eysel by her former husband.

After her arrest on a charge of homicide, Mrs. Eysel was taken to the office of Assistant District Attorney Reuben Wilson and to him she told the whole sordid story of her married life and of the killing. She opened her fur coat and showed bruises as evidence of a beating she said she had but recently received at the hands of her husband. Eysel was twenty-eight years old and his wife is about the same age. She married him in 1917. Her first husband was a Lieutenant in the Royal British Artillery. By him she had a son, Albert, and a younger daughter.

Picking up the blackjack from Mr. Wilson's desk, Mrs. Eysel illustrated how the dead man had threatened her when she fired across the few feet of space the one bullet which dropped him dying to the floor.

"I called to him twice, 'George, are you dead?'" she told the Assistant District Attorney. "I thought he was faking. I could see no blood. I thought he was going to get me. 'If you are not dead I am going to kill you,' I told him."

There was no response, Mrs. Eysel said, and she dropped her husband's head and went down the stairs into the street. When she got to the sidewalk she met Policeman John Patten running toward the front door. She handed him the revolver and told him she had shot her usband.

According to Mrs. Eysel, her married life had been a series of family quarrels, complicated by her objection to her husband's attention to her sister, Mrs. Margaret O'Brien, who lived in the neighborhood. A more recent cause of trouble, she said, was that Eysel had taken $100 which she had saved. Eysel, the police said, became a bootlegger some time ago.

During the party Eysel got out his revolver to show to the guests. Mrs. Eysel told Mr. Wilson that it was unloaded then. When she picked it off the chiffonier as her husband came through the dining room door, she said, she still thought it was unloaded. She had intended, she said, to strike him on the head.

When the situation grew acute between husband and wife the guests left hurriedly. In the dispute there was reference to the sister who had been at the party, and she was present part of the time. Mrs. O'Brien went downstairs while the pair were quarreling. A few minutes afterward Eysel followed her. When he returned the blackjack was fast about his wrist.

"When I heard him open the door I knew he was going to beat me," Mrs. Eysel said. "I pointed the revolver at him and pulled the trigger. I was much surprised when it went off, for I thought it was not loaded. He must have put cartridges in it after he showed it to his friends earlier in the evening."

Her 10-year-old son Albert, who was only a few feet away from his mother when she killed her husband, corroborated her story of the shooting.

Mrs. Eysel was taken before Magistrate Reynolds in the Fifth Avenue Court by Detectives Roddy and Fitzgerald, who made the arrest. She was held without bail. Mrs. O'Brien and the boy are detained as material witnesses.

SLAYERS REMOVE CLUES.

Identification Tags Cut From Clothes of White Plains Victim.

Special to The New York Times.

WHITE PLAINS, N. Y., Feb. 27.—County detectives working on various clues for twenty-four hours are still in the dark as to the identity of the well-dressed young man who was found stabbed to death on the Mount Calvary Cemetery road, near the White Plains Fair Grounds, on Sunday. Coroner Edward F. Fitzgerald and Sheriff George A. Werner found that the name of the maker of the dead man's collar had been removed by some kind of an eradicator, that the maker's tags on the overcoat and sack coat had been slashed, and that the man's hat had been stolen.

Late this afternoon Sheriff Werner and Coroner Fitzgerald, accompanied by Finger-print Expert Raymond Hill, went to Ossining, where a New York taxicab had been abandoned last night, and which the officers think was used by the slayers. The car had a New York license, the number of which has been withheld by the police. Several finger-prints were found inside the taxicab, and these were photographed.

TELLS COST OF PRISONS.

G. W. Alger Discusses Governor's Program Before the City Club.

Governor Miller's prison program was discussed last night at the City Club by George W. Alger, formerly counsel to the Prison Commission. John S. Kennedy, President of the State Commission of Prisons, presided. Mr. Kennedy said the prisons were now costing the State $1,680,000 a year, and that the cost to the cities was $2,112,000.

Mr. Alger said the prisons turned down more than a million dollars of work last year and went into the open market for the goods which should have been made by prisoners. He said the labor unions were not altogether adverse to prison labor. Some unions, he said, had stated that they were willing to give to released prisoners, learned in their trades, regular union cards and start them at work.

ARE MEN'S HEADS BIGGER?

Hat Manufacturers Say They Are, but Retailers Dissent.

Special to The New York Times.

CHICAGO, Feb. 27.—Are men's heads growing larger? Hat manufacturers of a speculative turn of mind, noting the increase of a quarter of an inch in the size of the average man's hat, propounded this query. Enthralled by the romance of theory, they have visualized the future M. Homme as resembling the artist's conception of the Martians; large head throbbing with intellectual activity, and a small body whose only function is to carry about those bulging craniums.

The manufacturers' balloon of fancy, however, was rudely pricked today by retailers.

"Yes, hats are larger than they were five years ago," said one, "but it's not because men's heads are bigger. It's because all men are wearing their hats farther down on their heads. Five years ago the average hat size was 7 to 7⅛. Today 7¼ and 7⅜ are frequent."

POLICE IN LINE-UP IN BABY'S MURDER

Young Father Unable to Identify Officer Who Failed to Arrest Him.

INVESTIGATION IS BEGUN

Parent Who Admitted Drowning Infant is Held Without Bail on Homicide Charge.

Because a policeman at Willis Avenue and 143d Street on Sunday afternoon failed to arrest Walter Liddle, the 19-year-old boy who drowned his 8-month-old son, an investigation was begun yesterday by the Bronx police. Up to a late hour last night neither Liddle nor his two brothers-in-law, who accompanied him, had identified the policeman to whom Liddle first reported the killing of his baby.

Liddle was arraigned in West Farms Court yesterday on a charge of homicide. By request of Assistant District Attorney Frank Oliver, Magistrate Simpson remanded the prisoner to jail without bail for further examination Thursday. In court Liddle adhered to the story that he killed the baby because he wanted to die.

At 4 o'clock yesterday afternoon Captain Matthew Robinson of the Alexander Avenue Station lined up the squads about to go on duty and asked Edward and Terry Corrigan, Liddle's brothers-in-law, to pick out the policeman to whom Liddle reported that he had drowned his baby. The brothers inspected the line as the policemen stood at attention, but were unable to find the policeman in question.

Captain Robinson then ordered that the incoming squads go through the same procedure, but again the brothers failed to identify the officer. Captain Robinson asked the Corrigans to return to the station house this morning at 8 o'clock to inspect the four squads which did not take part in yesterday's line-up.

Police officials said that the policeman to whom Liddle said: "I have drowned my baby," and who referred Liddle to the Tremont station house because his home was in that precinct, should have taken Liddle into custody, so that his story could be investigated.

On the other hand, it was said that the policeman might have been off duty, and inclined to take the young man's story as a joke. Neither of the Corrigans could recall whether the patrolman carried a nightstick, nor could they remember any part of his shield number. They said that Liddle approached the policeman at the northeast corner of Willis Avenue and 143d Street at 5:30 o'clock in the evening.

An autopsy performed at the Fordham Morgue on the body of little William Liddle revealed no marks of violence or poison. It was a simple case of forcible drowning, physicians said.

FOUR INDICTED AS SLAYERS OF DRUGGIST

Brooklyn Grand Jury Says Police Work in Case Should Be Warning to Criminals.

Indictments charging murder in the first degree were returned yesterday by the Grand Jury in Brooklyn against William and Frank Evans, brothers, and John Keough and Stephen Collins, who were alleged by the police to have confessed when they were arrested several days ago that they participated in the slaying last Thursday night of Paul J. Gillman, a druggist, in his store at 162 Court Street.

William Evans was reported to have confessed that he shot and killed Gillman, when the druggist struggled with him for possession of Evans's pistol, while he and the other indicted men were engaged in a hold-up of the place. His brother and the other two men, the police say, corroborated his story of the hold-up and shooting. The four men were taken before Judge Martin in the County Court soon after the indictments were returned and pleaded not guilty. They were remanded to the Raymond Street Jail without bail. Edward J. Reilly, counsel for the accused men, in making the usual request for permission to change the plea within five days, intimated that he would seek a change of venue "because of the tense public feeling "against his clients."

The Grand Jury, in handing up the indictments to Judge Martin, issued a statement in which they praised "the exceptional police work" done by Detective Sergeants Brosnan, Brickley and Kenna in solving the Gillman murder and in rounding up the four alleged slayers and six others who had joined with them in a series of hold-ups in Brooklyn in the last four months. "Of course, Mr. Brosnan's record is an open book in the department," the statement added. "We, who have served on Grand Juries before, know that he can get information that is unavailable to others in the department." The body also commended the work of Captain John McClosky, head of the Brooklyn Detective Bureau, and Acting Captain John Sullivan, one of his assistants in the case.

District Attorney Ruston also came in for the praise of the Grand Jury for the speed with which he prepared the evidence which led to the indictment of the four men and the active co-operation of the prosecutor and Assistant District Attorneys Selvaggi, Wilson and Peters with the police. "We feel that with the speedy work of the District Attorney's office that hold-up men will begin to understand that Brooklyn is an unsafe place for them," it concluded.

LEAVING NEW YORK BEHIND.

Chicago Pushing Ahead in Cost of Municipal Government.

Special to The New York Times.

CHICAGO, Feb. 27.—Chicago is rapidly pushing ahead of New York as the world's most costly municipal government. Excluding interest and sinking funds for past debts in each instance, the current operating expenses for the governing bodies of Greater New York will be $49 per capita for this year, according to the appropriations passed, while the corresponding cost in Chicago and its suburbs will be $52 per capita. This will make the current cost of government $3 more for each man, woman and child in Chicago this year than that of the City of New York.

With payments on past debts eliminated, New York City, with an estimated population of 4,937,515 for 1922, has appropriated $245,238,140 for the operation of its municipal government this year. The corporate and other local governing bodies of Chicago and its suburban territory in Cook County, with a population of 3,182,573 this year, have appropriated $166,742,745.

New York's municipal debt, which this year totals $1,257,446,922, brings the total appropriation for all purposes above the per capita amonut for Chicago. The latter, with its corporate government held to a rigid debt limit by the State Constitution, has a comparatively small debt. Even with the $50,000,000 increase made since 1915 the total debts of the local governing bodies approximate only $100,000,000. The appropriations required for interest and sinking funds approximate only $2 per capita, therefore, in Chicago, as compared with the $19 New York requirement.

The Chicago and suburban appropriations for all purposes, including bond interest and sinking funds, for 1922 are $176,742,785, or $55 per capita, as against $70 per capita, or $350,238,140, for New York.

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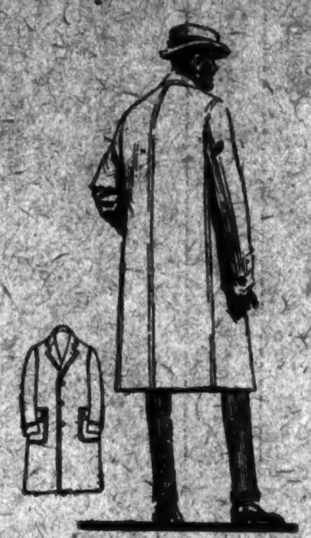

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But in the Monroe *Upstairs* Clothes Shops we have these handsome imported tweed topcoats for you in great variety, made up in the new free full back effect, silk trimmed and silk sleeved, at the *"within-reach"* price of only $25.

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46th Street & Broadway
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125th " cor. 7th Ave.
181st. cor. St. Nicholas Av.

BRONX
Bergen Ave. at 149th St.

BROOKLYN
413 Fulton Street
587 Fulton at Flatbush
NEWARK—151 Market St.
JERSEY CITY—Newark Av. & Bay
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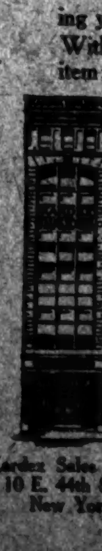

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16 THE NEW YORK TIMES, TUESDAY, FEBRUARY 28, 1922.

ASKS RADIO EXPERTS | SPEED ON TARIFF BILL

ASKS RADIO EXPERTS TO CHART THE ETHER

Hoover Tells Conference Regulation and Policing Are Necessary to Avoid Chaos.

WANTS THE BOY PROTECTED

He Declares Wireless Telephone Receiving Sets Have Increased From 50,000 to 600,000 in a Year.

Special to The New York Times.

WASHINGTON, Feb. 27.—The problem of charting the air so that all interests, amateur and commercial, may obtain the maximum of service with the minimum of interference, was undertaken here today at a conference of raido, telegraph and telephone experts, under the auspices of the Department of Commerce.

A radio committee was appointed and testimony taken at sessions which continued throughout the day. The situation faced is so complicated that it may require a week or more to formulate recommendations for Congress.

Statements made at the conference on the growth of wireless telegraphy and wireless telephony caused some amazement even among the experts. Secretary Hoover said his department estimated that today there are over 600,000 persons possessing wireless telephone receiving sets, and that others estimated the number to be as high as $1,000,000. A year ago, Mr. Hoover said, there were less than 50,000 such sets.

There were no definite conclusions reached today, but several experts were of the opinion that it would be unwise for Congress to adopt legislation which was inelastic. Representative White of Maine, who was made a member of the Radio Committee, expressed the belief that it might be wise to enact general rules, leaving control in the hands of a single Government body, with broad powers.

Representatives of commercial radio interests, including the General Electric, the American Telephone and Telegraph Company, Westinghouse, the Western Electric and the Radio Corporation of America, are said to favor authority being vested in the Department of Commerce. There is said to be opposition to this in army and navy circles, but these matters the conference will endeavor to iron out.

Hoover Outlines Purpose.

Secretary Hoover, in opening the conference, came to the aid of the small boy and his wireless outfit, as he had promised. He expressed the belief that the radio telephone for communication between individuals would not succeed the present wire systems, but seemed to think that was about the only feat which could not be accomplished.

"It is the purpose of this conference," said Secretary Hoover, "to inquire into the critical situation that has now arisen through the astonishing development of the wireless telephone, to advise the Department of Commerce as to the application of its present powers of regulation and, further, to formulate such recommendations for the legislation necessary. This is one of the few instances where the country is unanimous in its desire for more regulation.

"We have witnessed in the last four or five months one of the most astounding things that have come under my observation of American life. This department estimates that today over 600,000 (one estimate being 1,000,000) persons possess wireless telephone receiving sets, whereas there were less than 50,000 such sets a year ago. We are indeed today upon the threshold of a new means of widespread communication of intelligence that has the most profound importance, from the point of view of public education and public welfare. The comparative cheapness with which receiving stations can be installed and the fact that the genius of the American boy is equal to construction of such stations within the limits of his own savings bid fair to make the possession of receiving sets almost universal in the American home.

"I think that it will be agreed at the outset that the use of the radio telephone for communication between single individuals, as in the case of the ordinary telephone, is a perfectly hopeless notion. Obviously, if 10,000,000 telephone subscribers are crying through the air for their mates they will never make a junction; the other will be filled with frantic chaos, with no communication of any kind possible. In other words, the wireless telephone has one definite feature, and that is for the spread of certain predetermined matter of public interest from central stations. This material must be limited to news, to education, to entertainment and the communication of such commercial matters as are of importance to large groups of the community at the same time.

Question of Broadcasting.

"It is therefore primarily a question of broadcasting, and it becomes of primary interest to say who is to do the broadcasting and under what circumstances, and with what type of material. It is inconceivable that we should allow so great a possibility for service, for news, for entertainment, for education and for vital commercial purposes to be drowned in advertising chatter, or for commercial purposes that can be quite well served by our other means of communication.

"Congress some few years ago authorized the Secretary of Commerce to license radio sending stations, and to impose certain conditions in the licenses designed to prevent interference between stations and to serve the public good. This legislation was drawn before the development of the telephone was of consequential importance.

"During the last five months, while this extraordinarily rapid installation has been in progress, I and my colleagues in this department have felt that we should take a very conservative attitude on the issuance of sending licenses, and I am able to inform you that there are today, outside of Government broadcasting stations and the field authorized to the American boy, but few licenses outstanding—and these are limited to a small proportion of the number of the available wave-lengths. We have therefore kept the field clear for constructive development.

"The experience gained indicates that the time has arrived not only when this large mass of subscribers need protection as to the noises which fill their instruments, but also when there must be measures to stop the interferences which have recently grown up between even the limited number of sending stations, which threaten to destroy them all.

"It is a problem of regulation if we are to get the maximum use. Regulation will need to be policed, if there is not to be great prejudice to the majority, and thus the celestial system—at least the ether part of it—comes within the province of the policeman. Fortunately, the art permits such a policeman by listening in to detect those ether hogs that are endangering the traffic. There is involved, however, in all of this regulation the necessity to so establish public right over the ether roads that there may be no national regret that we have parted with a great national asset into uncontrolled hands."

HARDING HEADS BOY CLUBS.

Accepts Honorary Presidency of Federation With 140,000 Members.

WASHINGTON, Feb. 27.—President Harding accepted today the honorary presidency of the Boys' Club Federation, members of the committee which extended the investigation said after a call at the White House. The committee said the federation was composed of 140,000 boys organized into 191 clubs in 108 cities of the United States.

The committee was headed by Eddie Ambrose of the Brace Memorial Newsboys' Club of New York.

SPEED ON TARIFF BILL URGED AT WHITE HOUSE

President, in a Conference With Mondell and Fordney, Urges Action on Measure.

WASHINGTON, Feb. 27.—The tariff bill was discussed today at a White House conference between President Harding and Representative Mondell of Wyoming, the Republican House leader, and Chairman Fordney of the Ways and Means Committee. It was indicated afterward that the Executive desired a speeding up of work on the measure, which is now in process of rewriting by Republican members of the Senate Finance Committee.

Specific rates in the bill occupied the attention today of the Senate committeemen, some of whom said a decision in the controversy with House leaders over American valuation probably would be deferred until work on the rates had been completed. The ad valorem duties, it was said, still are being rewritten on the basis of the foreign valuation of the imported articles, but it was disclosed that at the same time experts attached to the committee are translating these rates into figures based on the American wholesale selling price of the imports so if that basis finally is agreed upon the substitution of figures can be accomplished without delay.

Chairman Fordney reiterated today that he would insist on a bill with American valuation, and added that it was his opinion that if the Senate measure did not provide for such valuation it would be referred to the Ways and Means Committee for redrafting instead of being sent to conference, as would be the usual procedure.

SUSTAINS SMOOT'S CHARGES

Farm Loan Board Says Some Borrowers Have Been Overcharged.

WASHINGTON, Feb. 27.—Charges of Senator Smoot and other Senators that borrowers from joint stock land banks in some cases had been charged illegal premiums were declared sustained in a report made to the Senate today by Chairman Lobdell of the Federal Farm Loan Board in reply to a resolution of inquiry adopted by the Senate.

"That such charges have been made we know beyond question," Mr. Lobdell wrote. "Individual cases have been called to our attention and field investigation has developed others. Considering the number (of loans) involved and the opportunity for extortions, we believe they have been surprisingly few."

Chairman Lobdell added that when the board learned that borrowers were required to subscribe for the stock of two joint stock banks at a premium in order to secure loans it had issued an order stopping the practice and requiring the banks to take up the stock and to repay premium, plus interest.

Regarding the position of the Federal farm loan system to care for borrowers, Chairman Lobdell reported that its funds were "approximately adequate," as a result of the recent sale of $75,000,000 of farm loan bonds and accumulation of other funds. Total applications for loans on Jan. 1 aggregated $142,000,000, the board Chairman stated, adding that the funds were believed to be sufficient for all loan applications which probably would be granted. The largest number of loans pending, he said, was that of the local bank covering the States of North and South Carolina, Georgia and Florida. It has 10,295 loans for a total of $27,388,000. The next largest totals are for the St. Louis bank, with 5,663 applications, aggregating $16,383,000.

32,000 WAR CLAIMS SETTLED

Board, Which Ends March 1, Made Adjustments for $505,000,000.

Special to The New York Times.

WASHINGTON, Feb. 27.—When the War Claims Board goes out of existence on March 1, in pursuance of the order of Acting Secretary of War Wainwright, it will have considered more than 32,000 claims for a total amount of $3,834,000,000, it was announced at the War Department today. Of these claims, only thirty-one, held by three different corporations, remain to be adjusted. While the total amount claimed under these thirty-one cases is approximately $20,000,000, it is expected that settlement will eventually be made for a small percentage of that figure.

The total amount authorized by the claims board in settlement of all claims brought before it since the armistice is approximately $505,000,000.

The three corporations which hold the thirty-one claims remaining unadjusted are the United States Cartridge Company, the Remington Arms Company and the Du Pont Engineering Company. The delay in settling these claims has resulted from the fact that it was necessary to carry out a comprehensive audit of the books of the concerns before a decision could be reached. That work has not yet been completed. When it is finished settlement will be made through the office of the Judge Advocate General, the regular legal division of the War Department.

OBJECT TO 'THE SYNAGOGUE'

Jews Ask Removal of Sargent's Painting From Boston Library.

BOSTON, Feb. 27.—A painting by John Singer Sargent in the Boston Public Library became an object of protest today when citizens of Jewish extraction appeared before the Joint Judiciary Committee of the Legislature to favor a bill for its removal.

The picture, entitled "The Synagogue," one of a series of allegorical studies by Sargent, represents a woman holding in one hand broken law tablets and in the other a broken sceptre. Behind her is a ruined temple. Near her is another female figure, radiant and upright, standing upon an altar. The first figure is supposed to represent Judaism; the second Christianity.

Protests against the picture were made on the ground that it reflected upon the Jewish religion.

Judge Michael J. Murray, a member of the Library Trustees, said he thought the picture should not remain, but the Trustees had no legal power to remove it. He suggested that Mr. Sargent might consent to its removal.

SEES NERVE NEEDED TO WED

Omaha Pastor, Sued for Divorce, Extols Men Marrying Today.

OMAHA, Neb., Feb. 27.—The Rev. Edgar Merrill Brown, pastor of the Dietz Memorial Methodist Church, who is being sued for divorce by his wife, told his congregation in his sermon yesterday that "it takes a man of nerve and a woman who is brave to face the marriage ceremony today."

"Each time I unite a couple in the holy bonds of matrimony," he said, "I say to myself: 'Sir, you are a sportsman, tried and true.'

"There is need for these men and women who will take a chance on making a home in the midst of other homes that are crumbling because they are honeycombed with the evil influence, the unseen forces of the spirit of the times. Without such men and women Christianity would fall."

Mr. Brown, whose wife in a cruelty charges alleges he treated her as a servant, asserted there would not be wrecked homes if there was team work.

Hughes Will Be Back Monday.

Special to The New York Times.

WASHINGTON, Feb. 27.—Secretary of State Hughes will be back at his desk at the State Department next Monday, it was announced today at the State Department. Mr. Hughes sailed on Feb. 15 with Mrs. Hughes for Bermuda to visit his younger daughter, who has been occupying a cottage there.

BATTEN

"The Public Be Damned"

THERE was a time—and not so long ago—when "big business" men cared but little for public opinion.

Quite the reverse is true nowadays. Capitalist and manufacturer care a very great deal what the public thinks of them and their concerns.

And yet the conception that some business men have of the public opinion of America is almost irreverent.

Many a manufacturer starts out to influence public opinion to a favorable view of his product; in other words, he begins to advertise. Apparently he thinks there are but a few people in these United States and that they are exceedingly fickle, for he expects to change their habits almost over night.

If a few advertisements now and then could win for an article the favorable opinion of the American public, then it would not be worth the winning; whereas, in truth, it is the greatest asset in the world.

To make a place for your product in the favorable public opinion of America is possible only if your goods deserve it; and then it is possible only if you advertise enough, long enough, and well enough.

Public Opinion, in business as in morals or politics, is something to regard with reverence.

ONCE a month, or more frequently, we issue a publication called Batten's Wedge. Each issue is devoted to a single editorial on some phase of business. If you are a business executive and would like to receive copies, write us.

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Skin unsightly

—caused by errors of diet

A well-known skin specialist says that eruptions are "signal flags of danger" often indicating errors in diet.

Indeed eruptions are so frequently associated with faulty habits of eating and improper digestion that the first thing to do is to see that our food is right.

Fresh yeast is a wonderful corrective food for these skin disorders. Fleischmann's Yeast is rich in the elements which improve appetite and digestion and which keep the intestines clean of poisons.

Physicians and hospitals all over the country are recommending Fleischmann's fresh yeast for skin disorders and boils. It gets right at the basic cause of these complaints.

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PLUTO WATER

America's Physic

A CLEAN BODY MAKES A CLEAR MIND

War Debts

From time to time The Annalist publishes, in specially contributed articles, discussions of ways and means to satisfactorily negotiate the refunding of the wartime obligations to the Allied nations held by the United States. Other equally vital subjects are covered in each issue.

A new feature is a page of reviews of latest books on financial and business subjects.

IN THIS WEEK'S ISSUE

ON NEWS STANDS

Railway Hope Lies in Industrial Revival

The Problem of the Railroads

Canada Turning to Great Britain for Trade

British Views on America's Place in Europe's Problems.

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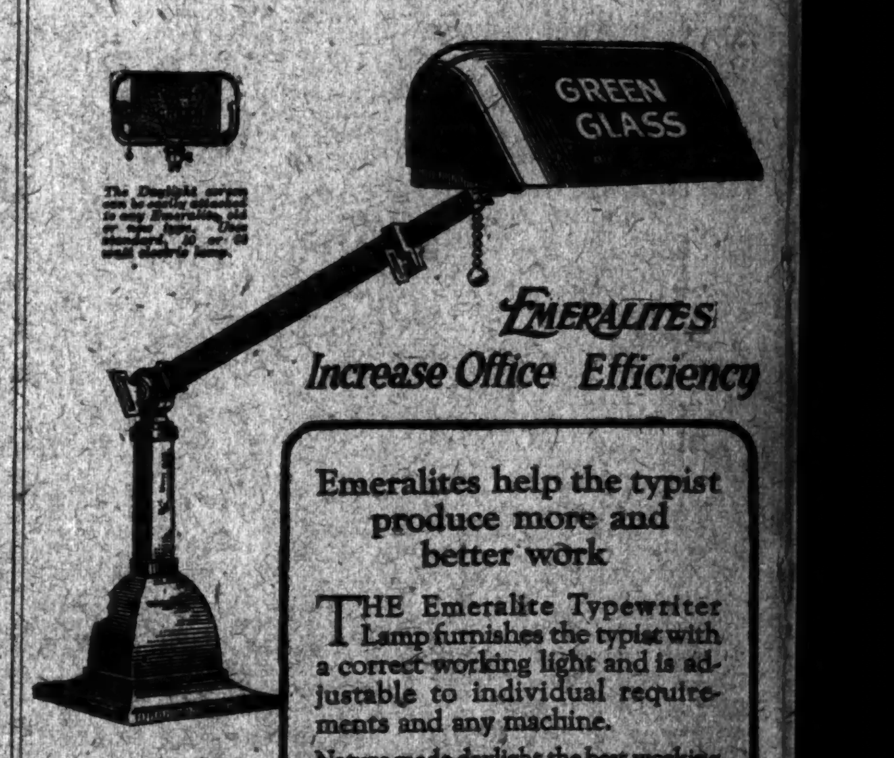

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Business Opportunities *(bank and business references required)*, Page 24.

Lost Articles, Page 20.

AMUSEMENTS. THE NEW YORK TIMES, TUESDAY, FEBRUARY 28, 1922. HOTELS AND RESTAURANTS. 17

THREE ORCHESTRAS IN GALA CONCERT

Philharmonic, New York Symphony and Philadelphia Play in Damrosch's Honor.

LED BY FIVE CONDUCTORS

Great Event Nets $18,000 for Fellowship in Music in Rome—Portrait Plaque for Damrosch.

By RICHARD ALDRICH.

Fifteen pianists a few weeks ago made a fine showing in Carnegie Hall, produced much delightful sound and raised a large sum of money. Last evening three orchestras led by five conductors consecutively made an even more imposing showing, produced even more beautiful sound and raised a somewhat larger sum of money.

The occasion was a gala concert to establish a fellowship in music in the American Academy in Rome, to be known as the Walter Damrosch fellowship, and at the same time to celebrate the fiftieth anniversary of Mr. Damrosch's arrival in America by the presentation of a bronze plaque, being a portrait of him executed by Mrs. Harry Payne Whitney. The concert brought in a net sum of probably about $18,000.

The program comprised Beethoven's overture to "Leonore," No. 3, and Wagner's to Lohengrin, conducted by Mr. Stransky; Wagner's "Meistersinger," prelude and Berlioz's setting of the Rakoczy march, by Mr. Bodanzky; the finale from Brahms's first symphony, by Mr. Coates; Liszt's symphonic poem, "Les Préludes," by Mr. Mengelberg, and the end of Act III. of "Die Walküre," by Mr. Stokowski.

The three orchestras that played were the New York Philharmonic Orchestra, the New York Symphony Orchestra and the Philadelphia Orchestra. The conductors who successively appeared on the stand were Messrs. Josef Stransky, Artur Bodanzky, Albert Coates, Willem Mengelberg and Leopold Stokowski.

The players numbered 212 men. Orchestras are generally divided into sections A, B and C. Sections A and B of each orchestra were present, seventy from each except the Philadelphia organization, which sent two extra men. There had been one rehearsal of all the forces combined, and each of the conductors had visited the other organizations and acquainted them with his wishes as to the performance of the pieces he would conduct.

The arrangement of the orchestra remained unchanged, except that each conductor's concert master and the first players of each choir took the first places in turn with their chief.

The occasion was such a one as Berlioz dreamed of and, in numbers at least—no doubt never in performance—a few times achieved. It was such a concert as he used to write of in the Journal des Débats as "Babylonian, Ninevitish," when all the young lions of the Conservatoire were released from their cages. And it was well that he was called to mind by his setting of the Rakoczy March.

The performances, under the circumstances, were remarkably good; and each one offered a magnified conspectus of some of the most characteristic qualities of the several conductors. Without invidious distinction it may be said that Mr. Coates had by far the most difficult task in conducting this vast army through a highly complex symphonic movement. Mr. Stransky's readings had their familiar qualities. Mr. Bodanzky gave a characteristic performance of the "Meistersinger" prelude, and his emulation of Berlioz in Berlioz's own piece was very stirring and effective. Mr. Mengelberg extracted the last drop of heart's blood from his celebrated battle horse, "Les Préludes," even more clangorously than ever before. And Mr. Stokowski made Wagner's music glow and glitter with an intenser glow.

The sound of the great band was generally fine. The strings, in softer passages, especially in their lower ranges, were extremely rich. The trombones in the wonderful phrases in Brahms's symphony had a noble sound. Most would probably confess, however, that on the whole they would not care for the tone and power of such an orchestra in daily or even weekly performances.

In the intermission took place the presentation of the portrait plaque of Mr. Damrosch. The presentation was made by Dr. John H. Finley. He appeared upon the stage with Mr. Damrosch and, addressing him, reminded him of his fifty years in America; of the great extent of his musical labors not only in New York but all over this country and in Europe, and spoke of the affection and admiration in which he was held. He mentioned the fellowship in the American Academy at Rome and the place which Mrs. Whitney's plaque would occupy there, and the value of the opportunities which the fellowship would give to American creative musicians.

Mr. Damrosch said he had just been facing the sea untroubled, on his return from Europe; but was considerably troubled at the sea of faces before him. He expressed his infinite gratitude and thanks. He had tried for many years to do his best in music, to interpret the masters; but so had others. He dwelt on the importance of the great orchestras of the country as representing the flower of our musical life, and spoke of their liberal backers who made possible the finest orchestras in the world.

The creative part of music was the most necessary, and the purpose of the American Academy was to release the artist from drudgery and enable him to do his best work. He himself was only the peg on which to hang the garment of his listeners' support of the American Academy. He was sure it would do much to preserve the feeling for beauty, now so much needed, and would help on the coming of the great hero in music whom all were looking for and hoping for.

Dr. Finley and Mr. Damrosch were both greeted with enthusiastic applause. The bronze plaque was exhibited from the stage; containing a relief of Mr. Damrosch in the middle, with an inscription stating that it was to commemorate his services and mark the establishment of the fellowship in the American Academy of Rome, to be known as the Walter Damrosch Fellowship in Music.

TEMPLAR CAR PRICES RISE.

Increases to Take Effect March 6, Company Announces.

The new prices of the Templar car, which go into effect on March 6, represent an increase of $40 to $190 on the open models. The present price of the roadster and four and five passenger touring types is $1,985. The new prices, as announced from the factory at Cleveland, will be $2,025 for the roadster, an increase of $40; for the five-passenger touring car, $2,125, an increase of $140, and for the four-passenger touring car, $2,175, an increase of $190.

The Templar is the first automobile since the new downward trend of prices began, just before the New York national show early in January, to announce an increase, and there are rumors that a few other makes may announce slight increases before June 1. Among the important reductions recently made are those of the Nash and Dort cars and a substantial reduction was made in the price of the Lincoln car when the Lincoln plant was recently purchased by Henry Ford.

The Templar car has a four-cylinder engine and 118-inch wheel base. The metropolitan agency is the Morrow Motors Corporation at 1,781 Broadway.

"Ernani" Sung for Fourth Time.

Verdi's "Ernani" in this season's elaborate revival was performed for the fourth time at the Metropolitan last evening. Mr. Martinelli, Miss Ponselle, Messrs. Danise and Mardones sang and Mr. Papi conducted. There was a large audience and a lively bombardment of bouquets as the stars took an enthusiastic curtain call midway in the performance.

THE PLAY

By ALEXANDER WOOLLCOTT.

The Varying Shaw.

BACK TO METHUSELAH, a philosophic fantasy in five parts, by Bernard Shaw. At the Garrick Theatre.

PART I.—IN THE BEGINNING.

Adam	George Gaul
Eve	Ernita Lascelles
The Voice of the Serpent	Margaret Wycherly
Cain	Dennis King

PART II.—THE GOSPEL OF THE BROTHERS BARNABAS.

Franklyn Barnabas	Albert Bruning
Conrad Barnabas	Moffat Johnston
The Parlormaid	Margaret Wycherly
Haslam	Stanley Howlett
Savvy	Eleanor Woodruff
Joyce-Burge	A. P. Kaye
Lubin	Claude King

Conscientiously, competently, heroically, the Theatre Guild bit off the first two parts of "Back to Methuselah" last evening and started chewing. It has undertaken to present within the next three weeks all five parts of the longest modern play. There is probably no other English-speaking theatre that would have braved such a project and certainly there is none that could have produced Mr. Shaw's new piece quite so well.

The Guild, then, is doing brilliantly a work that, all in all, is worth doing. Worth doing because it contains in its vast miscellany some searching and some beautiful things. Worth doing, too, because, in the fellowship of the theatre, such a group as the Guild owes it to such a dramatist as Shaw to give voice and body to any play he may choose to write. A theatre like the Garrick, that is, ought to try anything of Shaw's once. All of which is set down by a chronic playgoer, who having been bored only once in all his days at a Shaw play (the poor little "Inca of Perusalem"), was inexpressibly bored by the feeble and repetitious and octogenarian garrulity of this new play's interminable second part.

This political fantasy represents the aftermath of the war in Shaw's mind. Just as that catastrophe set all men to making worried inventories of human achievement in a renewed wonder as to whether or not man must be thought of as one of creation's failures, so it made Wells toss off "An Outline of History," bade Van Loon putter away with "The Story of Mankind" and drove Shaw into pouring out "Back to Methuselah."

By means of it, he inspects man as a political animal and finds him comically, pathetically sophomoric. Whereupon he groans and decides that the poor fellow really needs more time to learn his difficult business of living on this earth. So he comes to the conclusion that, just as man went out and got himself some teeth when he needed them, that just as he became proficient, under the pressure of creation's necessity, in the admittedly difficult arts of locomotion and speech, so if needs must, man can learn how to live a little longer—say fifteen score and ten. In five parts and many thousands of words, "Back to Methuselah" is Shaw deciding that life is, as a matter of fact, too short.

His play's panorama stretches from the gates of Eden down through the ages unto centuries distant in time beyond all human grasp. To view such a panorama, Shaw has to mount to an exceedingly high and dry place, dragging you with him though you kick and whimper all the way. To review in detail such varied floats of the human pageant as he points out from there—sections that take in Cain and Lloyd George all in one sweeping gesture—would be impossible in anything short of a tome.

It is over two such prize exhibits of civilization as Lloyd George and Mr. Asquith that Shaw pauses longest to shake his head and opine that we really must do something about the human race. He brings them face to face in a pitiless scene, caricaturing each in strokes at once so genial and so contemptuous that the effect is devastating. Gently but firmly he exposes them to view as being to his notion, hopelessly shallow and fatuous charlatans, the one naive and ignorant and unstable, the other a rather benign and bland old beau, lazy and uninformed, but agreeable enough. Shaw calls the one puppet Joyce-Burge and the other Henry Hopkins Lubin. To the most hasty reader of the play, the caricaturist's intention is clear enough. To the playgoer who sees these puppets dancing on the stage, adroitly embodied by two such wily mimics as A. P. Kaye and Claude King, that intention is inescapable.

The most difficult task of all is assigned to Margaret Wycherley, who must play the long rôle of the Serpent in Eden. The great writhing snake lies coiled on the mound while its voice proceeds from an invisible actress who must sustain a protracted dialogue with Eve, with only her voice to aid her. That voice, crystal clear and full of the fierce, painful strain of speech when speech was a new and laborious function, gives a reading that props the sagging scene as a tent-pole holds up the canvas. George Gaul and Ernita Lascelles, (the latter most lovely to look upon) are excellent as Adam and Eve and artfully convey the alterations which the first centuries work in them. They bear up well under the strain of the somewhat puerile humor Shaw has tucked into their rôles.

Which leaves only a paragraph to devote to the artist who has done a little more for "Methuselah" than all the rest—that crafty, frugal, imaginative, genuinely creative artist, Lee Simonson, who has decorated the play with authentic beauty. Last night's performance disclosed three settings of unusual beauty, the first one employing all manner of new tricks, learned in Dresden, to present Eden as it was when man was young and a morning dew lay upon the shining world. It is very like Eden as we all of us remember it in our dreams.

By the Author of "Common Clay."

YOUR WOMAN AND MINE, play in four acts by Cleves Kinkead. At the Klaw Theatre.

Thompson	Fred Eckhard
Mrs. Ward	Helen Gill
Governor Gilbert Moreland	Byron Beasley
Clem Prewitt	Reginald Barlow
Sally Jackson	Regina Wallace
Hon. Amos T. Glossup	Bertram Marburgh
Dawson	George Stuart Christie
Abby Prewitt	Minnie Dupree
Joe Harney	Henry Mortimer
The Speaker of the House	Dan Pennell
Clerk of the House	Royal C. Stout
Hon. Timothy McClosky	James L. Kearney
Tom Graves	Louis Fierce
Chester Graves	Malcolm Duncan

Cleves Kinkead, who has not been heard from in the theatre since he wrote "Common Clay," emerged again last evening with a piece cut from much the same pattern—a simple, hokum melodrama called "Your Woman and Mine." It belongs with "Common Clay" and "Madame X" and the long list of plays wherein the climax finds the District Attorney or the Governor to be either the father or the betrothed of the prisoner in the dock. It has been produced by Lee Kugel in rough-and-ready fashion, and is now to be seen at the Klaw Theatre.

For the most part, Mr. Kinkead has worked in the large clear type they use for the First Reader. Of his several scenes, one is especially well written and well played—the final scene in the schoolhouse between the pretty schoolmarm and the village boy who is mad with jealousy because the Governor has come a-courting her. This part is capitally acted by Malcolm Duncan, and the scene moves with a rush. Others who help out a good deal are Minnie Dupree, Reginald Barlow and Bertram Marburgh, the latter appearing with much unction as a pious and bewhiskered party leader of rhetorical tendencies.

Here and there the text is hung with phrases which you can imagine Mr. Kinkead writing down with an I-guess-that'll-fetch-'em expression. As when not one but two of the feminine characters refer to the Governor as "a great, big, overgrown boy," bless him. Or when the talk runs on "the wife and the kids" or proceeds in a red-blooded manner to describe what a man at bay will do to protect "his woman." But Mr. Kinkead lays it on thickest of all at the end of his second act, when he leaves Minnie Dupree as the distressed Abbie Prewitt alone in her kitchen. You should see Miss Dupree grope for the old family Bible, open it, find an apt passage, read it aloud in a quavering voice and then roll her eyes directly to the centre of the ceiling as a signal for the curtain to fall.

The audience received the piece with the customary amiability. There were even the flutters of applause for the most minor characters. When, on such occasions, the first exit of the actress who, as a parlor-maid, say, has spoken one line and walked off in a talented manner, there is a bedlam of palm-beating on the part of her folks out front, you wonder what idea, if any, is in their minds. Perhaps they are just expressing relief that she did not, as they had feared she would, fall down while crossing the stage.

ART DRESS EXHIBITION OPENS WITH LUNCHEON

Civic Workers, Educators, Artists, Merchants Help to Start Better Dress Campaign.

What was described by one of its endorsers as "a sartor-resartorial effort" was started yesterday with a luncheon at the Art Centre, 65 East Fifty-sixth Street, where artists, education officials, dressmakers and retailers assembled. Through an exhibit of dresses designed by art school students the purpose is to teach the young woman now to combine in her dress good taste, common sense and love of beauty, and to find in her raiment a medium of self-expression.

This better dress campaign came about through three organizations whose members felt that something should be done to improve the standards of women's dress. These were the Art Centre, of which Mrs. Ripley Hitchcock is President; the Parents League and the Board of Education, which was represented at the luncheon by Gustave Straubenmuller, Associate Superintendent.

The girl students of New York high schools and art schools have been asked it was said, to submit sketches of what they think is a fitting and beautiful dress for the modern woman. A board of experts will pick from the drawings forty-eight, from which dresses will be made. These garments will be shown for one month, beginning March 22 at the Art Centre Galleries. The desire is that women shall consult the models as a guide to their artistic taste. Similar exhibitions are to be given at the same time in Cleveland and Chicago.

Others at yesterday's luncheon were the Rev. Dr. Joseph Silverman, Mrs. John Henry Hammond, President of the Parents League; Robert Grier Cooke, President of the Fifth Avenue Association, and representatives of the department stores and dressmaking houses and the Thirty-fourth Street Board of Trade. Telegrams of endorsement were received from Colonel Michael B. Friedsam of B. Altman & Co., Franklin Simon and Dr. John H. Finley. Dr. Finley's message read:

"I congratulate the Art Centre on starting an American Sartor Resartus; it is timely that we in this country should make a sartor-resartorial effort as that you are attempting."

DEMPSEY AT HIPPODROME.

Champion Batters Larry Williams as a Part of "Get Together."

Jack Dempsey, champion heavyweight of the world, was well received last night when he began a four weeks' engagement as part of "Get Together" at the Hippodrome. Appearing with the champion in "A Day in the Training Quarters," was his manager, Jack Kearns, who also covered himself with glory by a neat curtain speech of introduction.

Before the conqueror of Carpentier batters Larry Williams about the ring for three rounds, and just after Kearns in evening dress lauds the blushing Dempsey also in tuxedo and trimmings, motion pictures are shown of the clash at Jersey City last July 4. The knockout on the screen last night provoked much applause and here and there a cheer. A consignment of notables chaperoned by William H. ("Big Bill") Edwards were there to see that Champion Jack did not lack support.

WAYBURN LOSES IN COURT.

Found in Contempt Over Alimony Due Second Wife.

Ned Wayburn, theatrical producer, was adjudged in contempt of court by Supreme Court Justice Ford yesterday on the application of Mrs. Helene D. Wayburn, his second wife, on the ground that he has failed to pay $1,350 alimony at the rate of $75 a week, and she has had difficulty maintaining herself while he has supported his third, or present wife, in comfort and style in the theatrical colony at Bayside, L. I.

Wayburn insisted that during the past fourteen months there had been a deficit of $6,000 in his business. He said he was compelled to live apart from his second wife because he could not meet her extravagant demands, or make a star of her, as she requested.

HELP SOLDIER LINGUISTS.

French Army Authorities Encourage Study of Tongues.

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PARIS, Feb. 27.—The importance which the French Army authorities have come to attach to the study of foreign languages by officers and noncommissioned officers is shown in a new order issued by the Ministry of War. Every facility, says the order, will be given for the study of such languages as Russian, Bulgarian, Dutch, Czech, Hungarian, Serbian, Japanese, Chinese, &c., and all costs for men in studying these languages will be repaid.

This new measure has been made more necessary owing to the increase in the number of French military missions which are being sent abroad.

Miron Pollakin Pleases at Debut.

Miron Pollakin, a Russian violinist, made his appearance here in a matinée recital at the Town Hall yesterday, assisted at the piano by Walter Golde. Mr. Pollakin's program included a concerto in A minor by his countryman, Glazunoff; Bach's unaccompanied chaconne and pieces by Chausson, Juon, Sarasate and Tchaikovsky. There was genuine warmth in his reception by an audience that found pleasure in an unheralded player of strong individuality. He has sufficient technical gifts, never used for "show," but rather for a certain ruggedness of style befitting the modern music.

"Up the Ladder" at Playhouse Monday.

William A. Brady will present Owen Davis's new play, "Up the Ladder," next Monday night at the Playhouse. The cast includes Doris Kenyon, Paul Kelly, Thais Magrane, Albert Sackett, Mary Brandon, Mary Jeffery, Frederick Brennan and others. "Drifting" will depart from the Playhouse on Saturday night and move to Philadelphia.

THEATRICAL NOTES.

"The Truth About Gladys," the new Milne play which Winthrop Ames is producing, will be presented in New York the week of March 13 without preliminary performances on the road. In addition to O. P. Heggie, already announced as playing the brief role assigned in London to Norman McKinnel, the cast will include Alexandra Carlisle and Leslie Howard.

"The 1921 Buzz-Buzz" will be presented at the Casino Theatre next Sunday afternoon by the School of Acting of the Stage Children's Fund for the benefit of a Summer home for stage children.

Jules Hurtig has accepted a new play by Adelaide Mathews and Ann Nichols for production next Fall.

"The Rose of Stamboul" opened last night in Hartford.

"Broken Branches" was presented in Easton, Pa., last night.

Dixie Hines will sail for Paris early next month to make arrangements for bringing some of the Grand Guignol plays to New York next season. He expects to obtain a Broadway house for four months for these productions and others to be contributed by American playwrights.

"Up the Ladder" will be tried out by William A. Brady at Allentown, Pa., next Saturday.

Proctor's Twenty-third Street Theatre will celebrate its thirty-third anniversary next week.

THE SCREEN

WILD HONEY, with Priscilla Dean, Noah Beery, Wallace Beery, Robert Ellis and others, directed by Wesley Ruggles, adapted by Lucien Hubbard from a novel by Cynthia Stockley; "Peggy Behave," a comedy, with Baby Peggy. At the Central.

The latest Priscilla Dean melodrama, "Wild Honey," came into the Central Theatre last night to replace Erich von Stroheim's "Foolish Wives." It is proper to call it a Priscilla Dean melodrama, for, though some one else wrote the story and some one else directed it, it is, like its predecessors, fashioned to fit Miss Dean, to give her a chance to use the striking expressions of which she is capable, to ride, to fight, to swim, in short, to go hurtling through some six reels of almost continuous action. And besides Miss Dean it has two knick-of-time killings, several ferocious attacks and repulses, a couple of most villainous villains and a set of scenes in which a torrential flood of water, released by the blowing up of a dam, races madly through a narrow gorge.

The scene of the story is first in England and then in South Africa, and it's all about the adventures of an English lady in both places. She is entirely surrounded by men most of the time and passes from the point of marrying or refusing to marry one after the other until the right one is decided upon at last.

As may be imagined, then, the picture is highly, and often screechily, melodramatic, but different parts of it are interesting in themselves. The photography, as a rule, is excellent, the staging is good and Miss Dean has several scenes which she lifts out of the commonplace by the sheer power of her acting. The scene in which she is lost in the South African veldt, for instance, is terrifically realistic.

The acting of the others in the cast, especially that of Noah and Wallace Beery, is vigorous and sometimes telling.

The program at the Central also includes a comedy, "Peggy Behave," featuring that weirdly expressive and winning little three-year-old billed as Baby Peggy.

TESTS SHOW WIRELESS STRONG AT ANTIPODES

Lieut. Guierre Finds Messages More Distinct There Than 1,000 Miles Nearer.

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PARIS, Feb. 27.—By a series of experiments Lieutenant Guierre, a French naval officer, has established the existence of a physical phenomenon which causes wireless messages to be heard much more distinctly at the antipode of the sending station than at a point 1,000 miles nearer.

Lieutenant Guierre in carrying out his researches visited the antipodes while stations at Lyons and Nantes sent messages from France. He went from Auckland to Chatham Island, 400 knots from the antipode of Lyons, to the antipode of Lyons, to the antipode of Nantes, to the New Zealand port "Bluff," and back to Auckland.

The station at Lyons, which sent waves 15,000 meters in length, was heard distinctly at its precise antipode, whereas at Chatham the message could be but feebly perceived. In the same manner the Nantes station, with waves 9,000 meters in length, sounded sharply at its antipode, and at Bluff was exceedingly faint. The ship was not able to receive messages sent by the stations after passing the latitude of the Indian Ocean.

The phenomenon, which is of practical and theoretical importance in radiotelegraphy, is explained by the fact that waves sent by a station approach the antinodal point by infinity paths, their strength being combined at that point.

SENTENCED BURGLAR LEAPS AT THE JUDGE

George McMonigle Furious at Seven-Year Term Imposed by Martin.

When Judge Martin yesterday in the Kings County Court sentenced George McMonigle, a burglar, to seven years in Sing Sing, the prisoner attempted to vault the rail of the prisoners' dock to get at the Judge.

"Damn you! That sentence will kill me," shouted the burglar, "But I'll get you first!"

When McMonigle was brought into court for sentence, Judge Martin was informed that his wife and three children were present. He told one of the attendants to take the woman and the children outside the courtroom to spare them from witnessing the imposition of sentence.

Then turning to McMonigle, he said: "This will not be as hard on you as it will be on your wife, McMonigle. I am going to send you to a place where you will have three meals a day, a nice place to sleep and where you will be able to see a baseball game now and then, while, in the meantime, your wife will have to slave to keep herself and your three children alive."

Court attendants had to carry the burglar from the room after the sentence was imposed. He fought them off until Detective Sergeant Donlon aided them.

AMERICA'S FOREMOST THEATRES AND HITS. DIRECTION OF LEE & J. J. SHUBERT.

WINTER GARDEN B'y & 50th. Circle 2330. Twice Daily SHUBERT VAUDEVILLE $1. World's Greatest Shows at JIMMY HUSSEY, PROMENADERS CO. OF 50 & All Star Vaudeville, with RAY MILLER and His Orchestra & CLIFF EDWARDS. Smoking Permitted in Boxes and Loges.

Ambassador 49th, nr. B'way. Circle 1752. Eve. 8:30. Mats. Tom'w & Sat. BLOSSOM TIME

SHUBERT Thea. 44th, W. of B'way. Eves. 8:30. Mats. Tom'w & Sat. 2:30. The London "PINS AND NEEDLES" Gaiety Revue with EDITH KELLY GOULD & HARRY PILCER

SHUBERT THEATRE—GALA MATINEE FRIDAY, MARCH 3, AT 2:15. A memorial tribute to MRS. JAMES SPEYER. The following well-known stars will appear: Viola Allen, Julia Arthur, Nora Bayes, Blanche Bates, Richard Barthelmess, Janet Beecher, Richard Bennett, Sam Bernard, Irving Berlin, Amelia Bingham, Sidney Blackmer, Charles Cherry, Marion Coakley, Harry Davenport, Elsie de Wolfe, Marie Doro, Minnie Dupree, Wallace Eddinger, Leon Errol, Lynn Fontanne, Alice Fischer, Margalo Gillmore, Mr. & Mrs. F. Lumsden Hare, John E. Hazzard, Chrystal Herne, Daisy Humphreys, Elsie Janis, Alexis Kosloff, Ada Lewis, Helen Menken, Fred Perry, Allan Pollock, Jose Ruben, Julia Sanderson, Laurette Taylor, Norman Trevor, Ernest Truex, Leonore Ulric, H. B. Warner, Robert Warwick, Peggy Wood, and Madame Emma Calve. Seats at Box Office, $5 to $1.

F. RAY COMSTOCK & MORRIS GEST present BALIEFF'S Chauve Souris. From MOSCOW—Direct from LONDON—PARIS. 49TH ST. THEATRE, West of Broadway. Phone Circle 8536. Eves. 8:30. Mats. TODAY, Thursday & Sat., 2:30.

BIJOU Thea. 45th St., W. of B'y. Eve. 8:30. Mats. Tom'w & Saturday, 2:30. THE DOVER ROAD By A. A. MILNE with CHAS. CHERRY. Dir'n of Guthrie McClintic.

48TH ST. Thea. Mats. Tom'w, Thurs., Sat. 3 Mats. Each Week. The NEST With LUCILE WATSON

Jolson's 59th St. Th., 7th Av. & 59th St. Eve. 8:30. Mats. Tom'w & Sat., 2:30. AL JOLSON in "BOMBO"

ASTOR Thea., 45th & B'way. Eves. 8:30. Matinees Tom'w & Sat. at 2:30. CECIL LEAN and CLEO MAYFIELD in the Musical Comedy Triumph The BLUSHING BRIDE. Evgs. (Except Saturday), Best Seats $2.50.

44TH ST. Th. Eve. 8:30. Mats. Tom'w & Sat. UP IN THE CLOUDS. RIP-ROARING MUSICAL COMEDY HIT!

MADAME PIERRE With Estelle Winwood, Roland Young. Ritz Thea., W. 48. Eve. 8:30. Mats. Tom'w & Sat. 2:30.

SOUSA'S COMING. HIPPODROME—SUN. NIGHT—SEATS NOW.

MOROSCO WEST 45TH STREET. EVENINGS AT 8:30. Mats. WED. (Pop.) & Sat. at 2:30. 650th TIME TONIGHT. Sensation of N. Y. and London. THE BAT. "Keeps Standees on Tips of Their Toes." Seats NOW Selling 8 Weeks Ahead.

NORA BAYES Th., 44th, W. of B'y. Eve. 8:30. Mats. Tom'w & Sat. 2:30. The NEWLY-WED FARCE JUST MARRIED with VIVIAN MARTIN—LYNNE OVERMAN.

GREENWICH, 7 Av., 4 St. Spring 0400. THE "Pigeon" By John Galsworthy. EVES. 8:45. MATS. THURS. & SAT.

BOOTH Thea. Mats. Tom'w & Sat. Wm. COURTENAY in "THE LAW BREAKER"

KLAW THEATRE, W. 45th St. Eves. 8:30. Matinees Wed. and Sat. 2:30. FIRST MATINEE TOMORROW. LEE KUGEL Presents YOUR WOMAN and MINE. A New Play by Cleves Kinkead. With a Great Cast Including Minnie Dupree, Reginald Barlow, Regina Wallace, Byron Beasley, Malcolm Duncan and others.

39TH STREET THEATRE. FOUR NIGHTS AND ONE MATINEE beginning tomorrow evening, 8:15. THURS., FRI. EVE., SAT. MAT. & EVE. YVETTE GUILBERT PRESENTS "GUIBOUR" A MIRACLE PLAY OF OUR LADY With Music. Yvette Guilbert as Dame Renaud. ELIZABETH MOFFAT AS GUIBOUR and an Important Cast.

BROADHURST, 44 St. Eve. 8:30. Mat. Thur. & Sat. MUSICAL COMEDY TRIUMPH MARJOLAINE WITH PEGGY WOOD AND LENNOX PAWLE.

NATIONAL THEA., 41 St., W. of B'y. Bry. 1564. CAT AND THE CANARY. EVES. 8:30. MATINEES TOMORROW AND SATURDAY.

CASINO Eve. 8:30. Mats. Tom'w & Sat. A CARLTON PRODUCTION. JULIA SANDERSON in a Musical Comedy Satire TANGERINE. BEST SEATS $2.50.

Maxine Elliott's 39th, nr. B'way. Eve. 8:30. Mats. Tom'w & Sat. 2:30. THE MOUNTAIN MAN With Sidney Blackmer.

SELWYN THEATRE, W. 42d St. Eve. 8:30. Mats. Tom'w & Sat. at 2:30. PRICES: EVENINGS, $1.00 TO $3.00. Joseph CAWTHORN & Lillian LORRAINE in THE BLUE KITTEN. A MUSICAL COMEDY REVELATION.

PLAYHOUSE MATS. TOM'W & SAT. ROBERT WARWICK—HELEN MENKEN in "DRIFTING"

METROPOLITAN OPERA HOUSE. WED., 8:15, BUTTERFLY. Farrar, Gordon; Chamlee, De Luca, Paltrinieri. Moranzoni. THURS., 8:15, SNOW MAIDEN. Bori, D'Arle, Delaunois; Diaz, Laurenti, Rothier. Bodanzky. FRI. SPECIAL MATINEE at 2. TOSCA. Jeritza; Chamlee, Scotti. Moranzoni. FRI. at 8, ZAZA. Farrar, Howard; Crimi, Mattfeld, De Luca, Bada. Moranzoni. SAT. at 2 (First Time), LORELEY. Muzio, Sundelius, Gigli, Danise, Mardones. Moranzoni. SAT., 8:15 (Pop. Prices), BOHEME. Bori, Roselle; Harrold, Scotti, Didur, Rothier. Papi. NEXT MON., 8:15, LE ROI D'YS. Alda, Gordon; Gigli, Danise, Rothier. Hasselmans. FRI., MCH. 10, at 2, CARMEN. Seats Today. Farrar, Bori, Galli; Harrold, De Luca, Martino, Meader, Ananian. Hasselmans. BROOKLYN ACADEMY OF MUSIC. SAT. at 7:45, WALKURE. Claussen, Easton, Gordon; Sembach, Whitehill, Gustafson. Bodanzky. Seats at Academy and Metropolitan. HARDMAN PIANO USED.

N. Y. SYMPHONY. WALTER DAMROSCH Conductor. Thurs. Aft. Mar. 2, Fri. Eve. Mar. 3, Carnegie Hall. Soloist JOSEF HOFMANN (Only N. Y. Appearance with Orchestra). Beethoven Program. Symphonies No. 1 and No. 8, "Emperor" Piano Concerto. Carnegie Hall, Sat. Aft., March 4. Symphony Concert for Young People. Soloist Alexander SILOTI. Aeolian Hall, Sun. Aft., March 5. New World Symphony, Dvorak. Debussy, Bach, Degreef. Soloist SILOTI Pianist. Seats at Box Offices. GEORGE ENGLES, Mgr.

PHILADELPHIA ORCHESTRA. LEOPOLD STOKOWSKI, Conductor. CARNEGIE HALL TONIGHT at 8:15

WONDERFUL CAST. Brandon Hurst, Helen Ware, Galina Copernack, Arthur Hohl, Frank Doan, Helen Lowell, Rose Winter, Frank Conners, Clark Silvernail, Mabel Frenyear, May Hopkins, John Anthony, Royal Tracy, Winnifred Harris. And 30 Near Stars—And WHAT A PLAY. Of Love and Life and More Love is "MONTMARTRE" By BENJAMIN GLAZER. BELMONT Thea. W. 48th St. Mats. Thurs. & Sat.

LONGACRE West 48th St. Eve. at 8:30. Mats. Tom'w & Sat. at 2:30. THANK—U

LITTLE THEATRE, W. 44th St. Eve. 8:30. Matinees Tom'w & Sat. at 2:30. The 1st YEAR

The Smashing Musical Comedy Hit FOR GOODNESS SAKE. JOHN E. HAZZARD, MARJORIE GATESON, CHARLES JUDELS, VINTON FREEDLEY, HELEN FORD, FRED and ADELE ASTAIRE. LYRIC 42nd, West of B'way. Eves. 8:30. Matinees Tomor'w & Sat., 2:30. Evgs. (Except Sat.) BEST SEATS, $2.50.

Curtain 8:10 Sharp. BACK TO METHUSELAH. Seats on sale for FIRST and SECOND Cycles. Prices for seats now available for cycle of three performances, one week apart. Evenings, $9.90, $8.25, $6.60. Thursday Matinees, $6.60, $5.50. Saturday Mats., $8.25, $6.60. Draw checks to GARRICK THEATRE, 65 West 35th St.

Arthur Hopkins Presents X "The Deluge" A human comedy. Plymouth Th., W. 45 St. Eve. 8:30. Mats. Thurs. & Sat. 2:30. X Pauline Lord in "Anna Christie." Vanderbilt W. 48th. Eve. 8:30. Mats. Tom'w & Sat.

COMEDY 41st St., nr. B'way. Eve. 8:30. Matinees Thurs. & Sat. at 2:30. Mme. PETROVA in "THE WHITE PEACOCK," by Mme. PETROVA.

A THEATRE GUILD PRODUCTION. HE WHO GETS SLAPPED. FULTON, 46, W. of B'y. Mats. Tom'w & Sat., 2:30.

Shubert-Riviera 97th & B'y. Eve. 8:15. Mats. Thurs. & Sat. WM. FAVERSHAM in THE SQUAW MAN.

REPUBLIC Th., 42d St., W. of B'y. Eve. 8:30. MATS. WED. & SAT. 2:30. "LAWFUL LARCENY." Eve. & Sat. Mat. 50c to $2.50. Wed. Mat. 50c–$2.

MOTION PICTURES

CAPITOL Broadway at 51st St. GOLDWYN Presents "GRAND LARCENY" With ELLIOTT DEXTER, CLAIRE WINDSOR, LOWELL SHERMAN. One of the Year's Real Novelties. CAPITOL DIVERTISSEMENT with CAPITOL GRAND ORCHESTRA, BALLET CORPS—SOLOISTS. Presentation by Rothafel.

APOLLO THEATRE W. 42d St. Twice Daily 2:30—8:30. Incl. Sundays. DAVID WARK GRIFFITH'S EMPIRE OF NEW EMOTIONS. ORPHANS OF THE STORM. Pop. Mats. 50c to $1.00—Nights and Sat. Mats. 50c to $1.50 & $2.00. Good Orchestra Seats $1.00.

PARAMOUNT PICTURES. RIVOLI B'way at 49 St. COMEDY WEEK. WALLACE REID in "The World's Champion." RIVOLI CONCERT ORCH.

RIALTO TIMES SQUARE. "Love's Boomerang." Charlie Chaplin in "Carmen." FAMOUS RIALTO ORCH.

CRITERION TIMES SQUARE. NOON to 11:30 P. M. Mats. All Seats 50c. Nights All Seats 50c. "THE LOVES of PHARAOH"

CENTRAL Theatre, B'way at 47th St. Continuous Noon to 11 P. M. Carl Laemmle Presents PRISCILLA DEAN In Her Crowning Success "WILD HONEY." UNIVERSAL—JEWEL. Sensible Prices—Eves., Sat. Mats., 50c to $1.00. Daily Mats.—Best Seats 75c.

BIM'S STANDARD Broadway & 90th St. NOW SHOWING The Late Sir ERNEST SHACKELTON'S TRIP TO THE SOUTH POLE. In Addition to Regular Programs. MATINEES 35c. EVENINGS 50c.

CAMEO 42d St. E. of B'way. CONTINUOUS 9 A. M. to Midnight. IRENE CASTLE in "FRENCH HEELS." Orchestra—Comedy—Soloists.

—LOEW'S— STATE B'y & 45th St. Cont. 11 A. M. to 11 P. M. Aft. 30c—Night 50c. ALICE LAKE in "The Golden Gift." Royal Pekin Troupe, "The Broken Mirror," Sylvester & Vance, others.

PLAZA Mad. Ave. at 59th St. CECIL B. DeMILLE'S "Saturday Night"

MARK STRAND B'Y & 47 St. Constance Talmadge in "Polly of the Follies." Strand Symphony Orch.

CAPITOL B'way at 51 St. Goldwyn Presents "GRAND LARCENY." CAPITOL GRAND ORCH.

PHILHARMONIC CONCERTS—80th SEASON. MENGELBERG—Conducting. METROPOLITAN OPERA HOUSE TONIGHT AT 8:30. MAHLER THIRD SYMPHONY. Julia Claussen, Contralto Soloist. St. Cecilia Club of Women's Voices. Father Finn's Boys, Paulist Choristers. ALSO AT CARNEGIE HALL Thurs. Eve., March 2, 8:30. Friday Aft., March 3, 2:30, and BROOKLYN ACADEMY OF MUSIC Sunday Aft., March 5, at 3:15. Felix F. Leifels, Mgr. Steinway Piano.

Metropolitan Musical Bureau Announces TOWN HALL, TONIGHT AT 8:30. Song Recital by SUSAN METCALFE CASALS. PABLO CASALS AT THE PIANO. Seats 75c to $2 Now. Mason & Hamlin Piano. TOWN HALL, SUNDAY AFT., MAR. 5. JOINT BEETHOVEN CONCERT. PABLO CASALS and HAROLD BAUER. 'Cellist. Pianist. Seats $1, $1.50, $2, $2.50. Now at Box Office. Mason & Hamlin Piano.

Aeolian Hall. Last Concert SAT. EVE., MARCH 4, AT 8:15. LONDON STRING QUARTET. Mgt. Antonia Sawyer, Inc. (No Free List.)

AEOLIAN HALL, TODAY, AT 3. LUCY GATES. "A name easy to remember; A voice hard to forget." Dir. CATHARINE A. BAMMAN.

CARNEGIE HALL, SUN. AFT., MAR. 5, at 3—Fourth and Last Recital. HEIFETZ. Tickets Now at Box Office. (Steinway Piano.)

McCOLLUM. Applied Psychology Lectures. GRACE METHODIST CHURCH, 131 West 104th Street, Thurs., March 2, to Mon., March 13, incl. ADMISSION FREE.

THE NEIGHBORHOOD PLAYHOUSE 466 GRAND STREET. ORCHARD 1171. LAST THREE TIMES. TONIGHT, TOMORROW and THURSDAY NIGHTS. AUGUSTIN DUNCAN AND HIS COMPANY in "THE S. S. TENACITY." Preceded by a One-Act Thriller, "THE MONKEY'S PAW." FOURTH SUBSCRIPTION PLAY OF SEASON OPENING MARCH 4. EVERY EVENING THEREAFTER (EXCEPT MONDAY) WITH MATINEES ON SATURDAYS. "THE FIRST MAN" by EUGENE O'NEILL. Produced by AUGUSTIN DUNCAN. Tickets for All Performances—Orchestra, $1.50; Balcony, 75c.

NEW YORK'S LEADING THEATRES AND SUCCESSES

EMPIRE B'way & 40th St. Eve. 8:20. Mats. Tom'w & Sat. at 2:20. "DORIS KEANE GLORIOUS IN 'THE CZARINA.'"—EVE. WORLD.

LIBERTY WEST 42D ST. Evenings 8:30. Mats. Tom'w & Sat. at 2:30. The Sensational Comedy Success. "TO THE LADIES!" By the Authors of "DULCY." with Helen Hayes and Otto Kruger.

LYCEUM West 45th St. Evenings at 8:30. Mats. Thursday & Sat., 2:30. E. RAY GOETZ Presents The International Star IRENE BORDONI in "THE FRENCH DOLL." A NEW COMEDY (WITH A FEW SONGS).

BELASCO West 44th St. Eves. at 8:30. Mats. Thurs. & Sat. 2:30. DAVID BELASCO Presents LENORE ULRIC—KIKI.

HENRY MILLER'S 124 W. 43 St. Eve. 8:15. Mts. Thur. & Sat. 2:15. "Superb Performance—A Great Actress."—Times. LAURETTE TAYLOR in J. HARTLEY MANNERS' New Play "The National Anthem."

PARK Theatre Col. Cir. Eve. 8:30. Mats. Wed. & Sat. FRANK FAY'S "FABLES." "SMART" MUSICAL REVUE.

GEO. M. COHAN THEATRE, B'way & 43d St. Mats. Wed. & Sat. ED. WYNN "The Perfect Fool." Musical Riot.

TIMES SQ. Theatre, W. 42d St. Eves. 8:30. Mats. Thurs. (Pop.) & Sat. LAST 7 TIMES. Allan Pollock in "A Bill of Divorcement" with JANET BEECHER.

NEW AMSTERDAM WEST 42D ST. EVES. 8:15. Mats. Wed. & Sat., 50c–$2.50. No Higher. ZIEGFELD TRIUMPH "Sally" MARILYNN MILLER, LEON ERROL in NEW AMSTERDAM ROOF AT 11—NEW ZIEGFELD MIDNIGHT FROLIC.

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NEW YORK, TUESDAY, FEB. 28, 1922.

WANTED: A LEADER.

It is a faithful Republican correspondent in Washington who sends to a Republican newspaper of the strait-est sect a dispatch in which he states sorrowfully, "the whole situation in Congress is terribly mixed up." This refers not only to the bonus but to the tariff. And when the Ship Subsidy bill is thrown in, the last state of that mixture is apt to be worse than the first. The clear implication is that this Republican Congress is leaderless. The trouble lies not alone in factions within the party. What is lacking is some one to rise above all factions and all classes and in the name of the true interest of the whole nation to give to Congress a definite lead.

Who this man should be there is, under all circumstances, no doubt whatever. It is not a question of the President forcing an unwelcome leadership upon Congress, but of Congress almost openly imploring him to give it a leadership which it is unable to develop within its own membership. If leadership was ever fairly thrust upon a President it is today upon Mr. HARDING. In this time of confusion and hesitation he is the one who, elected by all the people, is able to speak in behalf of all the people. No other man's words will carry as would his both to Congress and to the country. And the situation is every day approaching nearer the point where he must speak or fail to do his full duty. He has properly deprecated the idea of looking to the President in every emergency. His own preference has been to leave the initiative in most matters with Congress. But if that theory has broken down, as it visibly has, it is necessary to act upon another. And it is now undisputed that in actual fact the country is looking to the President direct because it has come to despair of courageous and vigorous action by Congress. Letters and telegrams still go by the thousand to Senators and Representatives, but to the White House they go by the ten thousand. It was said by an English observer in France in the middle of the last century that an almost audible cry was going up from the French people of that day: "We need a leader." A similar craving may be detected today in all parts of the United States.

The time is rapidly coming when the President will have to disregard his own wishes, and possibly his own recorded expressions of intention. It is not doubted that he took office fully resolved not to attempt to impose his will upon Congress, and to be a leader of his party only as one joining in free consultations with other prominent Republicans. But if this plan has not worked, if the Republican leaders in Congress have failed Mr. HARDING, he cannot fail the country. Some one must step forward in response to its demand for leadership, and he is confessedly the only man now in sight to do it. He has with him the authority of a great office. He still can point to a mighty popular mandate behind him. He was elected under a pledge that through his Administration no harm would be allowed to come to the Republic; that the finances of the nation should be kept sound; that the burden of the taxpayers should be lightened as rapidly as possible; and that in all cases the welfare of the whole people should be made to prevail over the self-seeking of any part. Were the President now to seize the opportunity to remind the nation of these truths, and to call upon Congress to drop its ill-considered and merely political schemes to imperil the Treasury and further retard prosperity by voting an inconsiderate and needless bounty, it is not to be questioned that public sentiment would regard him as fully justified by the obligations of his oath of office, and that a chorus of approval of his action would rise from all parts of the land.

If he is to do this it will be necessary, of course, both for the President and his party to forget some things. But judicious forgetting is one of the essentials of successful politics. Mr. HARDING and the Republican leaders will have to forget the unkind things which partisan heat led them to say of President WILSON. They will have to forget many of their campaign speeches, and some of their rash pledges. But a crisis has to be dealt with as it exists, and not as short-sighted men thought two years ago that it would present itself. And the emergency in Washington is now such as to call for decisive action on the basis of facts as they are, without raking up far-off unhappy things of long ago which are better forgotten. It is not a case of the President pushing himself forward as a leader where he is not wanted. The pressure upon him, the obvious appeal to him, is to come forward to supply what Congress has miserably failed to give.

HOME AGAIN.

While the Protector of the People was in Florida the souls of his subjects were disquieted within them. Would they lose the Abraham Lincoln of the Democratic Party? Would he become Governor in 1923, President in 1925? On his way home he reassured his adorers. "The people have put "me in the chair of Mayor of New "York for four years and my duty "lies there for that length of time at "least." "Nothing doing," he answered jovially to anxious inquirers who feared that he might be rapt to Albany or Washington. He showed all his old amene and vigorous humor as soon as he took charge of the City Hall. "You talk too much," he cried to the President of the Borough of Queens. The Mayor never talks too much. He is one of the most reticent of public men. He never writes too much. So restrained is his spirit of composition that sometimes he merely signs the letters written by men with more of the itch of correspondence.

It is a joy to have him with us once again, seething with new health and energy. "One of the first things I "shall attempt along the line of aid-"ing the unemployed," he said at Savannah, "will be to put these faker "reformers at work at some honest "employment." This is one of the most original suggestions of the many that have been made in regard to reducing unemployment; and no doubt the Mayor will carry it out instantly. Civic Virtue has returned to the City Hall. Early in March it will be able to look out on Civic Virtue in marble looking in at its counterpart and more than counterpart in flesh and blood, coat and breeches. Mr. MACMONNIES's statue shows us Civic Virtue resisting the blandishments of two engaging hussies. According to that illustrious "art artist," the group "represents Virtue overcoming temptation," a modern version of St. George and the Dragon and so on.

This may be the sculptor's symbolism. The Mayor's people will see in the two sirens the Gary and the Rockefeller "interests," the predatory "interests," the rapid transit bandits and the trust-controlled and licentious press. Thus the City Hall Park is to be adorned forever with the memorial of the people's hero. Yet the statuary has not been true to political realism. Mr. HYLAN has never been subjected to temptation. He would wave away the wheedling jades at once. Yet we love to think of the two Civic Virtues, gazing at each other. And around the basin of the fountain that encompasses the statue will be the figures of four dolphins, spouting forever. The dolphin is sacred to Apollo, like the Mayor a purifier. He is a brother of the porpoise and the grampus. He curves and springs through air and wave, like the Protector of the People at Palm Beach.

Under the palladium of two Civic Virtues may our city, not wicked but righteous, spread like a green bay tree! Spout, forever spout, ye dolphins and ye waters ad usum Delphini! Marmoreal Civic Virtue and human Civic Virtue, stand on guard!

NEW YORK STATE TAXATION.

The first report of the New York State Tax Commission since its reorganization comes too late in the session of the Legislature to permit hope that its recommendations will receive attention this year. Yet it contains material deserving of study. The State has now before it three different lines of thought on burning questions of taxation. Comparison of them shows few signs of the lines converging toward an agreement, even on the topics chiefly demanding action.

One of the proposals of the joint committee of the Legislature is to tax private business enterprise in order to equalize its taxes with those paid by corporations. The commission reports that the corporation tax yielded a record maximum of $57,000,000. The year of greatest tax payments has not been the year of greatest prosperity, and there would seem to be a disproportion between the amounts paid by taxed and untaxed business enterprise. The commission states that the income taxes paid by persons and corporations totaled larger than the taxes levied by the local authorities. The State paid to the localities $31,679,865 as their share of the State taxes, and the total of the direct taxes collected by the localities was $29,340,343. The difference went toward the reduction of local taxes, which were further reduced by the exemption from taxation of $3,285,986,647 of real estate. As the total assessed valuation for the State was $14,904,188,178, the exemptions allowed one-fifth increased the burdens of the taxpaying four-fifths.

The tax history of this State shows neither science nor symmetry. It abounds in inequalities. Now as in earlier years admitted injustices are sought to be remedied by adding taxes instead of by removing taxes, and we still lack an orderly revision of the tax levies as a whole. The Davenport committee said that its report was merely one of progress, and has asked for an extension of life. The existing system of taxation is a thing of shreds and patches.

MAJORITIES EASILY REDUCED.

One of the "veteran leaders" of the Republican Party tells THE TIMES that the too great Republican majority in the House, composed largely of novices, is the cause, or the chief cause, of Republican woes. There are some 300 Republicans to about 130 Democrats. Some time ago the Republican freshmen bemoaned the neglect to which the system of priority condemned them and cried for more recognition and power. They have been getting what they asked for in another way. Many of them have gone into the agricultural bloc. They have helped produce party irresponsibility and anarchy. A too fat majority was feared as a probable source of danger. The fear has been justified.

The sources of Republican demoralization are several; and the unruly, "unwieldy," timorous Republican herd in the House is but one. Still, if the excessive majority is the root of Republican trouble, it is a trouble easily cured, a root that may soon be plucked out. There will be no Republican "unwieldy" majority in the House of the Sixty-eighth Congress. It is like enough that there will be no Republican majority at all. If the capering of the Republican wild colts is the only thing that vexes the souls of Republican "veteran leaders," their sorrows are sure to be assuaged.

INDUSTRIAL COURTS.

The Industrial Court, to create which the Duell bill will be introduced tomorrow at Albany, has two classes of enemies. Labor leaders denounce it as "establishing slavery" and employers of a certain stamp denounce it as "inquisitorial." Both charges are exaggerated, yet both are founded upon facts which candor cannot ignore. The all-important consideration, however, is that the sponsors of the bill have no thought of pleasing the belligerent labor leader nor yet the employer who insists upon a right "to do what he will with his own." Neither has any vested interest which transcends that of the people of the State. The bill is drawn in the interest of the public.

The establishment of the Kansas Court resulted from a miners' strike during the bitterest cold of Winter which reduced the community, even patients in hospital, to the verge of freezing and starvation. In the East there has been no comparable crisis, yet the possibility has been ever present. The "outlaw" railway strike and the longshoremen's strike of two years ago illustrated the dependence of the community upon basic industries and public utilities. Long before that, in 1916, the railway brotherhoods sat in the galleries of Congress, stop-watches in hand, and forced the passage of the Adamson law on pain of stopping the flow of supplies to the Allies. Only the other day the memorandum of a so-called Triple Alliance agreement between coal miners, railway workers and longshoremen contained a threat of tying up public utilities. The Duell bill at Albany relates to industries that "are affected by a public interest" and to them alone.

It is true that the bill forbids men to strike in such industries until a prescribed course of investigation and adjudication has been followed. It is also true that if they do strike they are held "to be in contempt of court and punishable as such." A situation thus created is obviously difficult. In Kansas the Attorney General has revived the old vagrancy law, declaring that strikers who do not find other work shall go to jail. The fact is, of course, that any one in contempt of court is, like other lawbreakers, fallable—not at all the same thing as being a "slave." The employers' objection presents a difficulty no less real—and no more so. An industrial court is in reality not a court but a commission—an administrative arm of the State. No one who has knowledge of such administration regards it as an unmixed blessing, but in proportion as the nation has become directly dependent upon public utilities administration by commission has grown. The only possible way out is forward—not abolition but a process of development.

In Kansas it is only the labor leader who rages, not the rank and file of workers. HOWAT is dethroned and radicals have left the State by the thousand. But the rage-earners in the mining and packing centres have supported the court by majorities overwhelming and unprecedented. Even more than the public as a whole, they have a stake in industrial peace and productivity. Among other things, they love the work of Governor ALLEN and Judge HUTCHINS for the enemies it has made. As yet, even in Kansas, the court is in an experimental stage. In a highly industrial community like our own, difficulties are multiplied. But if the bill at Albany accomplishes nothing else it will perform a service in presenting to the people a problem which can be solved only by constructive legislation.

NEW YORK UNIVERSITY.

The outright gift by the General Education Board of $500,000 to New York University is both significant and unusual. It is made, as President BUTTRICK of the General Education Board states, in recognition of the value of the university's part-time and over-time instruction which enables young working men and women to obtain a college education. The gift is made without condition, not for endowment or for buildings, but for assisting the university to meet its outstanding obligations. It has been for the last three years living within its income, but has found itself hampered by interest charges. This generous contribution will give release from this burden.

The action of the General Education Board was due to its conviction of the "great importance to the community "of the work that New York University "is doing." Thus a highly competent board shows the highest kind of confidence in this institution by paying its debts. A better certificate the university could not have. It is particularly gratifying that New York University may now hope to realize its larger plans. Commissioner GRAVES emphasized, in his address before the Superintendents in Chicago yesterday, the particular need which the New York University seeks to meet.

THE POLISH FRONTIER.

If it is correct that the new Anglo-French treaty of alliance, to run for twenty years, includes a pledge of common action in case of trouble between Germany and Poland, M. POINCARÉ may be credited with an achievement of real importance. The idea of Mr. LLOYD GEORGE as a sort of champion of Poland is as startling as the sudden appearance of SAUL among the prophets. It is so startling, indeed, that one cannot help feeling that there is something behind it. LLOYD GEORGE will seek compensation elsewhere.

Nevertheless, this arrangement ought to be a good thing. Joint action by England and France, in a dispute between Poland and Germany, has hitherto seemed impossible. It is not likely to be much easier in future. Therefore, it must be now a cardinal principle of both French and British diplomacy to prevent disputes between Germany and Poland. England must keep Germany in order and France must keep Poland in order. Fortunately, as conditions are now and are likely to remain for some years to come, neither of those tasks should be impossibly hard. And the indirect influence of the stabilization of German-Polish relations on the peace of Europe should be considerable.

It could be wished that all the problems of Poland admitted of similar solution. The German-Polish frontier is, in the main, fairly equitable. The Germans, of course, do not think so, and the Poles still lament those parts of Upper Silesia saved by the "out-voters," as well as Allenstein, where the plebiscite that went overwhelmingly in favor of Germany was taken just when the Russians seemed on the point of destroying the Polish State. But the western frontier of Poland is much more stable than the eastern, where the Lithuanian question, the Ukrainian question, the White Russian question, serious enough in themselves, are mere trivialities compared with the future of Russia. One may imagine the erudite Lithuanian or Ukrainian advising his Polish enemy, in a tone of ominous calm, to "wait till Martin comes." And up in Moscow "Martin" is getting ready.

Last week TROTZKY reviewed the Moscow garrison, no doubt the crack troops of the Red Army. They made an excellent impression on foreign observers; and even if the rest of the army is of somewhat inferior quality, even if it falls short of the convenient estimate of a million and a half, it is still a mage army. Participating in the review were Communists from all over the world, and TROTZKY spoke of it as a truly revolutionary army vowed to the holy war against those capitalistic countries, mention by name being wisely omitted, which are supposed to be plotting the ruin of Russia. But General BRUSILOFF, who had a good deal to do with the organization of the army, and who seems to think pretty well of it, entertains a somewhat different notion of its character. He praises the Bolsheviki "for having "strengthened the national conscience "and patriotic spirit of the Russian people." To BRUSILOFF, then, it is not a Red army but a Russian army; and until that distant date when Russia is able to try conclusions with Japan the first objective of a Russian army is likely to be Poland. While that army exists there is not much likelihood that Poland can afford to disarm more than she has done.

However, we are far from complete knowledge about Russia. We do not know how many of the million and a half are occupied in internal police work; nor have we as yet accurate information concerning decommunization of the Government. An Associated Press dispatch from Moscow reports that the famine is so widely extended that within a few weeks even the army must be put on short rations, and that in consequence the Bolsheviki will go to Genoa prepared to make almost any concession for a loan which will tide Russia over to the next harvest. If that be the case, Mr. LLOYD GEORGE may yet be able to think up some happy formula for demilitarizing the eastern frontier of Poland.

PREPAREDNESS STILL A DUTY.

The National Council for Reduction of Armaments has issued a bulletin in which it is said: "The common sense "of the nation is urging the policy of "drastic economy upon Congress. The "army and navy appropriations con-"stitute the only field where further "economy is practicable. We main-"tain that a reduction of 50 per cent. "is not excessive at this time." Many members of Congress are not reluctant to believe that the only field where further economy is practicable is the military establishment. They have threatened to reduce the army to 75,000—its strength in 1913, nearly ten years ago, was 85,000 men—and they want to cut the navy personnel to a figure that would necessitate the taking of half the battleships of the fleet out of commission. These members of Congress would soon find ways of spending the money thus saved. The strength and efficiency of the army for the routine work it has to do and the condition of the navy as the first line of defense little concern these pseudo-economists. They call themselves anti-militarists as soon as the last shot in a war has been fired and they can breathe freely.

The composition of the National Council for Reduction of Armaments is pertinent. It was organized on Oct. 20, 1921, at Washington. Among its constituent parts are: The National League of Women Voters, the General Federation of Women's Clubs, the National Congress of Mothers and Parent-Teachers' Association, the National Consumers League, the National Women's Trade Union League, the National Milk Producers' Association, the National Board of Farm Organizations, the National Woman's Christian Temperance Union, the American Association of University Women, the Friends of Disarmament Council, the Fellowship of Reconciliation, the Women's International League, the Women's Peace Union, the Council of Women for Home Missions, the Foreign Policy Association, the Society for Elimination of Economic Causes of War, the Women's Committee for World Disarmament, and the American Union Against Militarism. Merged in the National Council for the Reduction of Armaments, it is these organizations and a few others of like tendencies and aims that demand of Congress that the present army be reduced by one-half and that half the ships of the fleet be laid up.

The army cannot stand much more reducing if it is to remain a modern army—it was anything but a modern army in 1913, when its complement was 85,000 men. Nor must Congress play fast and loose with the fleet. All but three of the ships of the three-year program are to be scrapped. Whatever economies are effected in the navy, other capital ships must not be scrapped. The Washington conference did not abolish war. Preparedness is still a duty.

TOPICS OF THE TIMES.

A Failure Was No Disgrace.

It is to be hoped that the half of Princeton's freshmen who "failed" in their endeavor to answer the questions prepared to test their minds by Professor MONRO will not have their academic fate seriously affected thereby. For those inquiries, taken as a whole, were too hard for freshmen, or at least many of them were, and the first thought of most people who read them in THE TIMES yesterday must have been that anybody who could have answered them all would have passed long since the need of going to college. Certainly he who earned a mark of 100 would have had a fund of information entitling him to pass as a prodigy of learning in almost any company.

Not a few men who, since their college days, have been engaged in occupations demanding something more than mere literacy and the exercise of intelligence recognized by their neighbors and associates as human would fall down on many of these conundrums. The peculiar dreadfulness of the list is that meeting all its demands requires more than ordinary knowledge in several domains of learning, and nobody reasonably can be expected to be at once an astronomer, a theologian, a geologist, a lawyer, an ethnologist, an economist and a politician.

It must be admitted, however, that Professor MONRO's questionnaire was fairer than such things usually are in that it propounded no inquiries of the trick sort. They were all sensible—all referred to matters of something like general interest and none of them was such that possession of the correct answer would have been surprising in anybody with a taste for reading and an opportunity to satisfy it. The trouble with it was its diversity—its assumption that everybody did and should have interests so diverse and a memory to go with them all.

The best of the questions were those that could be answered by the use of reason and common sense. It is not too much, for instance, to expect a freshman to tell why the inhabitants of desert regions are usually nomadic or to pick out in a new land a good site for a large city. The ability to answer questions like those does show real intelligence. The greater or less acquisition of unrelated facts—dates and the like—shows little or nothing.

What Such Tests Can Show.

Possibly the object of Professor MONRO's questionnaire was not to find out how much his freshmen knew, but what they knew—the directions in which their minds had been taken by individual preferences and capacities. To ascertain this is useful, of course, for an educator as it is for an employer, but too great confidence should not be placed in indications thus obtained, for again there comes in the important element of varying opportunities.

Nobody can know what he has had no chance to know, and ignorance is not always a proof of inability to learn or of no desire to do so. Therein lies the fallacy, or one fallacy, of our Government's effort to keep out undesirable immigrants by imposing a literacy test. Literacy has almost as little relation to destirability as it has to moral qualities, for all the really dangerous immigrants not only can read and write, but most of them have done a lot of both.

The illiterate Red, if any such there be, is a harmless creature except as a clumsy tool for the literate Red.

At Least He Was Interesting.

What seemed undue severity marked the comments made Sunday by Dr. STUART L. TYSON on WILLIAM JENNINGS BRYAN as a foe of evolution. What the doctor said about Scripture interpretation as it is done by members of Mr. BRYAN's school was true enough, of course, but with it should have gone recognition of the fact that from several points of view Mr. BRYAN's article was highly interesting, as is every revelation of a human mind and its working.

The doctor might have admitted, too, that the style of the article was good—that Mr. BRYAN made himself perfectly well understood by saying what he wanted to say, simply and clearly. He did it in commendable tone and temper, indulging in no violence of epithet and granting to others the right to differ from his conclusions.

While Mr. BRYAN disclosed that he does not know a great deal about evolution as it is, he also showed that he has done some reading on the subject—more than anybody had credited him with doing.

Next Sunday THE TIMES will print two authoritative expositions of the evolutionary position. These will not convince Mr. BRYAN that he is wrong, his premises and those of the expositors being not only different but irreconcilable. Still, he will be interested, though unconvinced, for naturally he will find in the articles new evidences of heterodoxy as he understands it. Thus will he be provided with new material for lectures that will go very well on all the circuits where he is an orator deservedly popular.

They Are Not to Get Entertainment.

When tax collectors decide that they cannot collect, the case against them must be clear indeed, for they invariably take to themselves the benefit of the doubt if there is one. Such decisions are so infrequent, however, that one just made in England will attract a lot of notice.

It seems that there arose the question whether or not the big fees asked and received for seats on stands and in windows whence something of today's wedding procession can be observed should be divided with the Government. The collectors gave deep thought to the matter, as it deserved, but they reached—it must have been sadly!—the conclusion that as a wedding is not an "entertainment" no tax can be imposed on those who provide facilities for seeing the royal pair.

This is to draw the line between taxable and untaxable at an unexpected point, but nobody will complain, except possibly the taxpayers whose burdens remain unlightened though they do not have the precious privilege of beholding the Princess and her husband. And, in fact, this wedding, with its enormous expenditures and amazing complexities of ceremony and custom, is, one might suppose, provocative of serious thought among the British millions who are finding the times hard and living not easy to make.

French-American Orphans.

To the Editor of The New York Times:

It may interest some of your readers to learn that the sum of $7,000 has already been subscribed to the Building Fund of the St. Vincent de Paul Institute for French-American Orphans through the efforts of Miss Marie La Montagne.

Two weeks ago the 150 children that are cared for by this institute were transferred from their New York City home to the John D. Archbold estate at Tarrytown, which was recently purchased by the Trustees of the institute.

Over a quarter of a million dollars have been expended for lands, buildings and improvements, and an additional $50,000 is required to complete the work.

Miss La Montagne kindly offered to take charge of a campaign to raise the money for this most worthy object and subscriptions may be forwarded to her address, 570 Park Avenue.

The children of the institute are well cared for, and all their time is employed to their own advantage. In addition to English and other studies they have the advantage of acquiring a thorough knowledge of the French language.

EMILE UTARD, Treasurer.
New York, Feb. 3, 1922.

Speech Correction.

To the Editor of The New York Times:

Permit me to thank you for your editorial in today's TIMES on "Speech Improvement." May I be permitted to make one correction? I was present at the meeting of the Board of Education you refer to. The new Commissioner from Staten Island denied the election of a Director of Speech Improvement deferred "indefinitely," and it was so voted by the board with the inferentially logical dissent of Commissioner Stern.

For simple elucidation, may I inform you that I am not connected with the public school system? I apply, however, in my Cornell and Bellevue Hospital clinics the same methods for speech correction at present in use in the public schools.

OLGA NEYMAN, D. D. S.,
Department of Neurology, Cornell University Medical College.
New York, Feb. 23, 1922.

UP THE FARTHER ROAD.

I followed up the farther road;
The feathered snow was falling.
And it was Winter underfoot—
I heard a robin calling!

The trees were bare and black and still,
The leaf buds hard and tight;
The pines and cedars hung their heads
Beneath a cap of white.

And it was Winter on the hill
And Winter in the sky—
Yet, flashing through the withered trees,
I saw a robin fly!

I hurried to my little house,
I whispered to the hedge,
I whispered to the lilac bush
Just at the garden's edge.

They heard, I think—they stirred a bit—
Oh, it is almost Spring!
For up the farther road, today,
I heard a robin sing!

ABIGAIL GRESSON.

FRANCE AND LITHUANIA.

Denies Note Regarding Russian Debt.

To the Editor of The New York Times:

The issue of your worthy paper of Feb. 2, 1922, carried an article entitled, "France Makes Demand on Three New States," London date line, Thursday, Feb. 2, what is stated to be "from a Lithuanian source, the text of a note which the French Government has addressed to the Governments of the Russian border States. It deals with the question of Russian debts."

A portion of the text of the purported note, as quoted in your paper, is as follows:

"The French Government will ask all States successors to the old Russian Empire to give certain promises by which they will engage themselves to effect restitution to the original owners of all their property, their rights and their interests of which they have been deprived and which are situated in or depend upon the territories ruled by those Governments. The French Government will also require the succession States to take over a just proportion of the Russian debt and of responsibility for private claims for damages caused by the revolution."

I beg to advise you that I am in receipt of a radio dispatch from the Eliz. Telegraph News Service, the Lithuanian semi-official telegraph service, stating that the Lithuanian Government has not received from France any request whatever that Lithuania should "take over a just proportion of the Russian debt," nor has the Lithuanian Government received any such note as quoted in the said article.

In order that your readers may not be led to misapprehend the true state of affairs in this matter, I would appreciate it if you would please be kind enough to lend space in your valuable paper for the publication of this letter.

M. M. SLIKAR,
Director Lithuanian Information Bureau.
Washington, Feb. 24, 1922.

SIMKO.

Says Kurdish Chief is Not Bandit, but "Man of the Hour."

To the Editor of The New York Times:

A recent dispatch from Constantinople appearing in the American press states that the Persian Government has organized an expedition to put down the "rebellion headed by Simko, the brigand chief." This dispatch is evidently Turkish and Persian propaganda against the oppressed races of the Orient. Simko, who is referred to in the dispatch as the brigand chief, is the Kurdish "man of the hour," selected by the Kurdish Nationalist Party in Kurdistan's fight to throw off the yoke of its despotic oppressors.

Simko is accused of having attacked the American Lutheran Mission at Sydbulak, where his "wild tribesmen" are alleged to have murdered 500 gendarmes and looted the town. That the Kurdish Nationalists should have committed this outrage on an American institution is inconceivable. Kurdish regard for America and Americans is well known. The Kurds are not ignorant. They read and are thoroughly acquainted with the greatness of America, which fought and gave its blood for the sake of humanity and oppressed nations.

The Kurds have never injured other races. On the contrary, they are always ready to go to the assistance of their brothers, the Armenians, whom they saved from the butchery of the Turks in the World War. It is an old characteristic of the Turkish and Persian politics to impute all mistakes to the Kurds, but the Kurd is also overwhelmed by violence, the same as the Armenians. However, after this war this will be difficult, for the Kurds will defend their honor and their life under the direction of Simko and patriots of his type.

This dispatch is simply an attempt to excuse the inhuman treatment of the Kurds, whose only crime is that they desire to be free like other self-respecting races. However, future generations and historians will never excuse these cruelties under the pretext of military necessity.

F. BERKHO.
New York, Feb. 11, 1922.

"Lost" Diary of Washington.

To the Editor of The New York Times:

I was much interested in a recent account in THE NEW YORK TIMES of the "discovery" of a so-called "lost" diary of George Washington "while searching through unclassified documents in the library of the Department of State at Washington." It seems hardly possible that the curators of the department are as careless as that would imply, but at any rate the diary could not have been "lost" very long.

When preparing an illustrated lecture on "The Personal Washington" some twenty-five years ago, its material based largely on the W. F. Havemeyer collection, and on the treasures in the State Department, I was permitted to have photographs made of a number of pages of this "lost" diary, the last of many kept by Washington, and during all these years, when delivering the lecture, I have shown on the screen the last page, with its entries covering the 12th and 13th of December, wherein he notes the storm in which he caught his fatal cold, and speaks of "a ring around the moon last night."

In the same column on your editorial page (could I call it the "Lost and Found" department?) several months ago there was the report of a similar find, this having to do with Lincoln. An old book, bound in tanned deerskin, had been "discovered" containing a record of a church meeting, to which the name of "T. Lincoln" (Abraham Lincoln's father) was signed as Moderator, showing that Thomas Lincoln was at least enough of a personage to fill the office. I do not recall whether another was made of another page in the same old book, bearing the record of the admission of Thomas Lincoln to the church "by letter," but concluding that previously he must have joined a church by profession of his faith. At the bottom of this page is noted the reception into the same church "by experience" of "Sister Linkhorn" (a not uncommon spelling at the time), Abraham Lincoln's stepmother, formerly Sarah Bush Johnston.

These two interesting Lincoln pages have been shown in an illustrated lecture of mine, "Abraham Lincoln, Boy and Man," ever since I gathered together the material, just before the Lincoln centennial year, 1909. The clerk of the Hardinsburg church had them photographed for me at the time.

If these discoverers will more frequently attend illustrated lectures they may unearth quite a number of buried treasures, and with far less trouble.

WILLIAM W. ELLSWORTH.
Chicago, Feb. 23, 1922.

New England Conscience.

To the Editor of The New York Times:

You may recognize the enclosed—"If there is such a thing as the New England conscience, it is a conscience distressed by the wickedness of others, not by its own"—as the last lines of your not very recent editorial concerning Mrs. Gerould's impressions of Boston. Pages this sentence I gather that you are not familiar with the definition current in these parts that a New England conscience is the sort that will allow you to do anything but spoils your pleasure in doing it.

HENRY GOWARD.
Boston, Feb. 22, 1922.

WORK FOR UNEMPLOYED.

Suggests How Present Suffering Might Be Alleviated.

To the Editor of The New York Times:

A short time ago the newspapers carried the story of a little girl who, playing about a street hydrant from which the cap had been removed for some reason, thrust her hand in the opening and was unable to withdraw it. Her scream of fright brought a policeman to the scene. He, too, failed. Other policemen promptly came, a chemical engine with its crew was summoned from the Fire Department, and for a considerable time, I believe, they worked burning off with all care that part of the hydrant by which the child's hand was caught, and in that way released the child, frightened but not hurt. No one thought of this as unusual, this hurrying of a community's protective forces to rescue this little child. The cry, the sight of the child in distress were enough.

Today in New York City there are many thousands of men out of work, heads of families, honest, industrious, hard-working men who feel the responsibility that is theirs for providing for their wives and children, whose records show that they have always done their best to meet that responsibility. Many of them have been out of work for several months; their savings are gone; their credit at the grocery store is used up; their landlords are impatient about the rent; the pawnshops have profited at their expense. And in the families of these men children are suffering, suffering because they are not sufficiently fed, not properly clothed. Their whole health, not merely their hands, is in jeopardy, seriously and perhaps permanently, because the bodily resistance and vigor on which their bodies depend to throw off disease are being cut down.

But we don't see them as the crowd saw the little child caught in the hydrant; they are hidden away in the tenements; they do not cry out as did she. The out-of-work situation, which means suffering and deprivation for these children, has been with us for well over a year. It is as bad—a little worse, some think—today as at any other time. How much are we concerned about it? Must we actually see the suffering of children before we become greatly concerned, before we begin seriously and with all the forces at our command to go to their rescue?

How can it best be done? The first answer is, of course, work. That is not easy. Yet if every employer would decide to add one or two men to his force for a month, doing perhaps work which is being held for a more propitious time, it would mean the big difference of "a job" and "no job" for many of these men. An old suggestion, I know. So also is the Golden Rule.

One other way. The New York Association for Improving the Condition of the Poor has at present some twenty-six family men at work in the Bronx Zoological Park, doing work at ditching, wood-clearing, &c., which would not be done at this time by the regular park force. It is paying the wages of these men in order that the men may provide life's necessities for their families by work rather than by relief given. These men work under the direction of the regular park foreman and under the usual conditions obtaining as to efficiency. More men could be used there under the same plan. If you are interested in some one family who is in distress from the father's being out of work, and are wondering how best you can help them tide over this difficulty, is not this a way, if no other work can possibly be secured?

Still again, would it not be worth while for the city itself to do some work of this kind on a large scale in Central Park, Prospect Park and others? It would be the answer to the bread line. It would be the answer to the large group of men now being housed and fed by the city at the various lodging houses—work.

W. H. MATTHEWS,
Director, Family Welfare Department of the New York Association for Improving the Condition of the Poor.
New York, Feb. 24, 1922.

"Testing Intelligence."

To the Editor of The New York Times:

I have read with much interest the letter under this heading which appears in THE TIMES this morning, and I agree with your correspondent, H. H. Walker, that Dr. Goddard's tests for intelligence are well worth consideration. I append the learned doctor's estimate with chart showing the character of the intelligence attributed by him to sited numbers of the population of the United States. The details are based by Dr. Goddard on army intelligence tests:

A	4,500,000.	Very superior intelligence.
B	9,000,000.	Superior intelligence.
C+	18,500,000.	High average intelligence.
C	25,000,000.	Average intelligence.
C—	20,000,000.	Low average intelligence.
D	15,000,000.	Inferior intelligence.
D—	10,000,000.	Very inferior intelligence.

JOSEPH A. HARRINGTON.
New York, Feb. 23, 1922.

German Elections.

To the Editor of The New York Times:

Your correspondent, Mr. Cyril Brown, states in his article of today that the German "Constitution says nothing about when the [the President] shall be elected, nor for how long." Article 43, Paragraph 1, of the Constitution says quite clearly: "The President holds office for seven years and is re-eligible."

The fact is, moreover, that if the Germans could somehow manage to hold their Presidential elections in November without making it seem that they had too openly imitated the United States, November would be their Federal election month. But they are manifestly trying to avoid this, just as they avoided imitation of both the United States and France when they adhered to the term rule rather than adopt republic.

Governments, like men, will sometimes engage in the closest of imitation with regard to essentials and where the imitation does not stand out, and at the same time show petty similarities as if they revealed an inborn lack of originality.

ALLEN W. PORTERFIELD.
New York, Feb. 26, 1922.

Aeronautics Abstract.

To the Editor of The New York Times:

It is a great satisfaction to see the abstract of the Aeronautical Research Committee on the R-38 disaster, published in today's TIMES, as special correspondence from Washington.

We trust that you will be rewarded for this effort by the interest of your general readers.

ALVIN W. RICE,
Secretary, The American Society of Mechanical Engineers.
Feb. 22, 1922.

MINISTER GIBSON WEDS IN BRUSSELS

American Envoy to Poland Marries Mlle. Ynes M. Reyntiens at City Hall.

KING ALBERT REPRESENTED

Diplomat Congratulated in the Name of City for His Services During the German Occupation.

BRUSSELS, Feb. 27.—The civil marriage of Hugh S. Gibson, American Minister to Poland, and Mlle. Ynes Marcelle Reyntiens was celebrated today in the Gothic Room of the City Hall. A brilliant gathering witnessed the ceremony, including Marquis Daasch, representing King Albert. Alderman Steens congratulated the couple in the name of the city, making allusion to Mr. Gibson's rôle during the German occupation, which, he declared, the Belgian people would never forget.

LONDON, Feb. 27.—The marriage of Hugh S. Gibson, the American Minister to Poland, and Mlle. Ynes Reyntiens, daughter of a former Belgian court official, is announced in a Brussels dispatch to The London Times. The bridegroom's witnesses were the Marquis de Villalobar, the Spanish Ambassador at Brussels, and Commander Hugo W. Koehler, Naval Attaché of the American Legation at Warsaw. The bride's witness was her brother, Commandant Reyntiens.

The Belgian Foreign Minister, M. Jaspar, and the Minister of Defense, M. Devese, attended the wedding reception and expressed to Mr. Gibson Belgium's gratitude for his work as a member of the Relief Commission early in the war.

Hugh Simmons Gibson, who was appointed the first American Minister to Poland in April, 1919, was born in Los Angeles, Cal., in 1883, and is one of the better known of the younger members of the American diplomatic service. He was Secretary of the American Embassy in Paris under William G. Sharp, and at the outbreak of the war came into prominence while serving as Secretary of the Legation at Brussels under Brand Whitlock.

On his return to this country he wrote a book on his experiences in Belgium and told of the German atrocities he had witnessed there. He was with the State Department at Washington for a time before going to Paris, and has been a diplomat for fourteen years. In December, 1912, when Mr. Gibson was First Secretary of the American Embassy in London, there was a report that he was engaged to marry Miss Elizabeth Asquith, youngest daughter of the former Premier.

Schubert—Millhiser.

The marriage of Miss Rosalie G. Millhiser and George Coleridge Schubert took place last evening at the Hotel Plaza, the ceremony being performed by the bride's uncle, Dr. George Alexander Kohut. The guests included only the immediate relatives.

E. Ross Millhiser of Richmond, Va., gave his sister in marriage, and Joseph Schubert acted as best man for his brother.

Hoggson-Cox Wedding March 3.

Bruce Hoggson of 1,780 Broadway and Miss Margaret Riggs Cox, a daughter of Mr. and Mrs. James W. Cox Sr. of Albany, took out a license yesterday at City Hall. They are to be married on Friday, March 3, in the Park Presbyterian Church. Miss Cox is the guest of her brother, James W. Cox Jr., and Mrs. Cox, at 114 East Eighty-fourth Street.

Film "Athletics for Girls" Shown.

The sixteenth annual meeting of the girls' branch of the Public Schools Athletic League was held yesterday afternoon at the home of Mrs. Willard D. Straight at 1,130 Fifth Avenue. These meetings for a number of years were held at the home of James Speyer at 1,058 Fifth Avenue before the death of Mrs. Speyer, who was deeply interested in the work of this organization.

A film, "Athletics for Girls," was shown and an explanatory talk was made by Mrs. Henry Potter Russel. Among those on the committee in charge were Mrs. Lewis Gouverneur Morris, Mrs. William A. Delano, Miss Martha Lincoln Draper, Mrs. Cleveland H. Dodge, Mrs. Gustavus Town Kirby, Mrs. Lorillard Spencer and Miss Catharine S. Leverich.

Bazaar Aids National Navy Club.

About 400 persons were present at the bridge party and bazaar given in the ballroom at the Ritz-Carlton yesterday afternoon for the benefit of the National Navy Club, and more than $600 was realized for the club. Among the patronesses were Mrs. William H. Hamilton, Mrs. E. C. Potter, Mrs. Julian Robbins, Mrs. Clifford McAllister, Mrs. Archie Pell, Mrs. Henry Anderson Gomez, Mrs. P. J. White, Mrs. Davis Burr Luckey, Mrs. Edward Talfree, Mrs. Maxwell Ross, Mrs. Le Roy Broun, Mrs. Duncan Harris, and Mrs. Henry Russell.

Dance Aids Strangers' Fellowship.

The annual benefit dance for the Strangers' Welfare Fellowship, which was founded by Bishop Henry C. Potter, took place at the Biltmore last evening. The dance, which was held in the music room, was attended by more than 300 persons, including a number of officers from Governors Island, the New York Navy Yard and the battleship Maryland.

WALTER LUTTGEN DIES AT 83

Partner in August Belmont & Co., Bankers, Began as Office Boy.

Walter Luttgen of 49 West Seventy-fifth Street, since 1880 a member of the international banking firm of August Belmont & Co., died yesterday after a brief illness of pneumonia. His wife, whom he married in 1866, as Miss Amelia Victoria Bremeyer, and a daughter, Mrs. Paxton Little of Buffalo, survive.

Born Jan. 7, 1839, at Golingen, Germany, he was brought to this country by his father when a boy. He entered the employ of the elder Belmont as an office boy and at the age of thirty became head of the clerical force. On the retirement of Mr. Christman he was made a partner and soon after took his place on the Board of Directors of the Illinois Central, remaining on that directorate for thirty-eight years.

Angelo Querze.

Angelo Querze, operatic tenor, who formerly directed a music school bearing his name in Carnegie Hall, died yesterday in his sixty-second year, at Flushing, L. I. He was a friend of Enrico Caruso.

Samuel A. Derieux.

Samuel A. Derieux, since 1917 on the editorial staff of the American Magazine, died Saturday of appendicitis at 51 Washington Square West. He was 31 years old. He taught English at various colleges for seven years before coming to New York.

SOCIAL NOTES

New York.

A Mardi Gras ball will be held tonight at the Ritz-Carlton for the benefit of the New York Auxiliary of the Southern Industrial Educational Association. This will mark the last of the social gayeties of the Winter season for society, as Lent begins tomorrow.

Miss Grace Dieterich, daughter of Mr. and Mrs. Alfred E. Dieterich of 146 East Fifty-second Street, and Carlyle Marshall Terry will be married this afternoon at 4 o'clock at the home of the bride's parents.

The Bachelors will give their last dance of the season on Friday night at the Vanderbilt. Nearly $150,000 was subscribed this year to these dances, the funds of which are given over in their entirety to home charities and to disabled veterans of the World War.

Mr. and Mrs. Charles Holland Duell have returned from southern California and are at the Ritz-Carlton.

Mr. and Mrs. John S. Parker have closed their home at South Orange, N. J., and will be at their apartment at the Grosvenor, Fifth Avenue and Tenth Street, until May 1.

Mrs. Brennan Washington, accompanied by her sister, Miss Beulah Bruce Brennan of Louisville, Ky., left yesterday for a short visit in Baltimore.

Mr. and Mrs. Marion Eppley, who have been spending some time at their home in Newport, will return to their apartment at the Ambassador on Saturday.

Miss Mary A. Dickson, who has been living at 30 West Fifty-ninth Street, has taken an apartment at the Plaza to remain permanently.

Mr. and Mrs. Samuel Sloan Duryee of 50 East Fifty-second Street are receiving congratulations upon the birth of a daughter at their home on Feb. 22. Mrs. Duryee was formerly Miss Mary Ballard of Philadelphia.

Mrs. Charles W. Fisk gave a luncheon at Pierre's yesterday for her daughter, Miss Felicia Fisk. The Misses Jeanne Reynal, Kathleen Vanderbilt and Natalie Reynal were among the guests. Mrs. Archibald Rogers of Hyde Park also entertained there at luncheon for her daughter, Mrs. Kenneth B. Schley, and her daughter-in-law, Mrs. Rae H. Rogers.

Mrs. Ralph Sanger has returned from Europe and is visiting her parents, Mr. and Mrs. H. Fairfield Osborn, at their home at 998 Fifth Avenue.

Justice John Woodward is here from Buffalo, N. Y., and is at the Lorraine for a few days.

Mrs. Peter Cooper Hewitt, who has been at the Ritz, is sailing today for Europe on the Aquitania.

Oliver Gould Jennings has left in his private car for Florida. His guests are Harry Taylor, Dudley Olcott and Cecil Landale.

Mrs. David Rumsey of 2 Washington Square North has left for Bermuda, and upon her return she will be at her town residence until she sails in May to open her country house in France.

Mr. and Mrs. William C. Dickey entertained at dinner last night at their home, 123 East Fifty-third Street, for the Right Rev. Thomas F. Davies, Bishop of Western Massachusetts.

INNESS PAINTING SOLD FOR $16,500

'Indian Summer' Leads Auction of American and Foreign Works Totaling $54,225.

"Indian Summer," a large painting by George Inness, brought the top price at the sale of American paintings by American and foreign artists, from different owners and estates, at the Hotel Plaza last evening, under the auspices of the American Art Association, going to Bernet, agent, for $16,500. It was 30 by 40½ inches, a picture of soft, warm Autumn tones with one young tree of bright red foliage.

The picture had a history. It was one of the last completed works of the artist, who died in 1894, and was considered one of his most important examples. It was purchased from Mr. Inness by the congregation of the Central Church, Chicago, to present to its pastor, the Rev. Dr. Newell Dwight Hillis, when he resigned to take charge of Plymouth Church, Brooklyn. It was sold in the sale of the collection of Emerson McMillin in 1913, going to Knoedler & Co., from whom it was purchased by Duncan Phillips, who disposed of a number of pictures in last night's sale. The picture was started at $5,000.

One of the pictures on which there was an upset price last night was an important Fromentin, "Danse Arabe." There was a call for a bid of $5,000 and as it was not forthcoming the picture was passed.

The Pictures and Prices.

Following is a list of the pictures bringing $500 and over, with titles, names of artists and buyers when given:

7—An Arabian Bazaar on the Outskirts of Damascus—Pasini; Miss E. H. Lorens, agent ... $625
8—The Master of the Roost—Charles Jacque; Mrs. M. H. Dodge ... $680
9—The Cottage—Jules Dupre; John Levy ... $525
18—Sunny Venice—Thomas Moran; John Levy ... $625
27—Mosque and Market Place—Pasini; Miss Lorens, agent ... $800
29—Dutch Interior with Figure—E. Pieters; W. H. Siebert ... $1,250
31—Ideal Head—Henner; N. Coleman ... $625
34—A Wet Night—George Bellows; F. H. K. Rehan ... $550
41—Weir's Place at Windham—Emil Carlsen, N. A.; William Macbeth, Inc. ... $675
42—Landscape—Thomas Moran, N. A.; Le Roy Frost ... $800
43—Sleigh Bells—Edward Willis Redfield; M. Knoedler & Co. ... $575
45—Fete on the Grand Canal, Venice—Ziem; Mrs. J. E. Wayland ... $1,000
46—The Frugal Meal—Bernard de Hoog; Robert Anderson ... $800
47—Young Woman Making Lace—Claude Joseph Bail; Robert Anderson ... $625
48—Pont Royal, Paris—William Leroy Metcalf; John Levy ... $500
49—Moonlight—Thomas Moran; Paul H. Douglas ... $1,350
50—Mother and Child—Charles W. Hawthorne; William Macbeth, Inc. ... [illegible]
51—Grand Canal, Venice—Walter Griffin; V. J. Davis ... $1,350
55—Notre Dame de Paris—Raffaelli; M. Knoedler & Co. ... $1,050
56—Morning—Helen M. Turner; F. K. M. Rehan ... $550
57—Dutch Windmill—Robert Crannell Minor; Seaman, agent ... $800
60—Between Sunset and Moonrise—Paul Dougherty; Bernet, agent ... $1,500
62—Edge of the Forest, Keene Valley—Roswell Morse Shurtleff; William Macbeth, Inc. ... $500
61—Reflection—Frank W. Benson; William Macbeth, Inc. ... $1,000
63—Indian Summer—George Inness; O. Bernet, agent ... $16,500
65—Pasture on the River Fay—Jules Dupre; F. Austin ... $1,550
64—Les Coteaux de Valmondois—Daubigny; F. Austin ... $1,300
66—Landscape on the Mediterranean—Harpignies; Fridmann ... $1,800
67—Hunting Dogs—Edmund H. Osthaus; Mrs. M. H. Dodge ... $550
74—Palace of the Doges—Canaletto; C. D. Paul ... $5,000

The total for the sale was $54,225. There was a good attendance. Ex-Senator W. A. Clark was one of the well-known people in the audience. Thomas E. Kirby was in the auctioneer's bench.

Obituary Notes.

THOMAS H. JACKSON, ornithologist, died yesterday at his home in West Chester, Pa., aged 74.

WALTER F. HAGAR, Vice President of the Maritime Exchange in Philadelphia, died in that city yesterday, aged 73.

PAUL A. ABRY of the firm of Fraser & Abry, insurance brokers, died yesterday at his home in Sea Cliff, L. I., of pneumonia, in his fortieth year.

JOSEPH C. CAHILL, who had been employed for three years in the Times Square office of THE NEW YORK TIMES, died early yesterday morning of pneumonia in the Sea View Hospital, Staten Island, at the age of 20. He was the son of Dennis Cahill of the Police Department and the father of Marion and Joseph Cahill Jr. Services will be held at 9:30 Thursday morning at his late residence, 1,883 Bathgate Avenue, Bronx.

FREDERICK SCHOFF, a lineal descendant of Pastor John Robinson of the Pilgrim congregation at Leyden and of John Schoff, who served in Washington's bodyguard at Valley Forge, died at his home in Philadelphia yesterday. He was 75 years old.

JOHN J. VOORHEES, President of the Voorhees Rubber Manufacturing Company and a member of the Interstate Palisade Park Commission, died yesterday at his home in Jersey City, aged 74.

JEWISH RELIEF FUND IS NEARING THE GOAL

Many Contributions From City's Synagogues Swell Total Hundreds of Thousands.

LAUDER PRAISES THE WORK

Says Scots Never Fail, and Advises Those in Charge to Be Scotch for This Occasion.

Hundreds of thousands of dollars were added to the Jewish Relief Fund yesterday as synagogues started to report on contributions from their congregations. The first man to report was Dr. Nathan Krass, who said that the members of the Central Synagogue, at Fifty-fifth Street and Lexington Avenue, had made up a plate collection of $6,300 five minutes after an appeal. The quota of the synagogue of the Jewish Theological Seminary was $500, but $5,938.75 in cash already has been raised.

The following synagogues reported through the Washington Heights Committee, of which Rabbi Droh of the Washington Heights Congregation is Chairman: Washington Heights Congregation, $27,135; Peni-El, $5,265; Mt. Neboh, $4,858.50; Ft. Washington, $3,423; Temple of the Covenant, $3,448.50; Mt. Sinai Anshe-Emeth, $3,252; Free Synagogue of Washington Heights, $2,509; B'nai Israel, $1,490; Ahavath Israel, $1,300; Temple Israel, $841. In addition the headquarters staff at Washington Heights had contributed $250 up to last night, and the inmates of the Washington Heights Convalescent Home pledged $100.

A meeting held in White Plains netted $7,500 for the campaign, and other suburbs reported their quotas well under way. A big meeting in Newark at the Robert Treat Hotel resulted in subscriptions of $150,000 for the New Jersey campaign, after speeches by James M. Becker of Chicago, Mrs. Alexander Kohut of New York and Dr. Krass. National Chairman David A. Brown received a telegram from St. Paul that St. Paul and Minneapolis had raised their combined quota of $225,000 in five days and were out to double it.

Lauder Sends a Word.

Chairman Brown announced that he had received a letter from Sir Harry Lauder commending the Jewish relief campaign. Sir Harry is a personal friend of the Chairman, who was born in Scotland. The comedian wrote, in part:

"I am so impressed on just learning that you, as well as a great many others, are devoting valuable time to conducting a campaign here for relief of the many destitute Europeans that I wondered if it would not help your organization to know that the kindness of heart impelling busy men to sacrifice time and give large sums for this purpose is bound to be repaid a thousandfold by the benefits this country will derive if the much-needed help at this time will enable Europe to get back to normal.

"I wish you great success—and for the good of both Europe and the United States don't fail. I know Scotchmen don't know the word failure—be Scotch on this occasion."

Some of the contributors reported yesterday were:

Mr. and Mrs. Fred Brown	$5,000
Arnstein Brothers & Co.	2,500
Oppenheim, Collins & Co.	2,500
Mr. and Mrs. Joseph L. Buttenweiser	2,000
Harry Rosenthal	2,000
Mr. and Mrs. Morris Luria	2,000
Mr. and Mrs. S. Askin	1,750
Marc H. Mack	1,000
Morris White	1,000
A. S. Rosenthal Co.	1,000
George Toeplitz	1,000
Ernest & Herman Levy, Inc.	1,000
Louterstein & Sons	1,000
Mr. and Mrs. Leo. Vogel	1,000
Mr. and Mrs. Jacob Fielder	1,000
William Klein	1,000
Anathan & Co.	1,000

A mass meeting for the fund will be held this evening at Synagogue Beth Hamedrosh Hagodol, 64 Norfolk Street. The speakers will be Judge Otto A. Rosalsky, Judge Max Levine and National Chairman Brown.

Hylan Asks All to Help.

Mayor Hylan sent a letter yesterday to David M. Bressler, Associate Chairman of the New York Campaign for Jewish War Sufferers, expressing regret that because of his absence he had been prevented from taking action in the campaign. The Mayor wrote, in part:

"Permit me to say that I deem it a great privilege to add my voice to the appeal that your committees has sent out to the people of the City of New York. I know of no finer or better cause than the saving of suffering humanity, either here or abroad, and to accomplish this I recognize no distinction as to race or creed. The Jews of Eastern Europe have suffered indescribably, as we all know, and it is only an act of common humanity to assist them in their terrible affliction.

"As Mayor of the largest city in the world, I hope the response to this worthy cause which the people of New York will make will show in no uncertain terms that the spirit of humanity is alive in the heart of every resident of this great metropolis."

Wm. S. Graves Dies on Auto Trip.

RICHMOND, Va., Feb. 27.—William C. Graves, New York manufacturer, with offices at 50 Church Street, died today in the Richmond Hotel five hours after arriving here in an automobile. He was motoring to Miami, Fla. He was stricken between Washington and Richmond and was in a semi-conscious condition when he arrived here.

Mr. Graves was President of the Graves Machinery Exchange, New York, and was 45 years old. He had a home on Long Island.

The Rev. Dr. Frank L. Wilson.

The Rev. Dr. Frank L. Wilson, pastor of the Methodist Church, Mount Kisco, and for forty-seven years a member of the New York Conference, died yesterday. He had been in ill health for a year, having undergone an operation.

Dr. Wilson was for many years an officer of the Ocean Grove Camp Meeting Association.

Bernard W. Evans.

LONDON, Feb. 27.—Bernard Walter Evans, landscape painter, died today. He was 78 years old. He originated the City of London Society of Artists and was a member of the Royal Institute of Painters in Water Colors. Mr. Evans represented English art at the St. Louis Exposition in 1903-1904.

Born.

SANFT—Mr. and Mrs. Joseph Sanft (nee Helen Rosenberg) announce the birth of a daughter Feb. 27, Nursery and Child's Hospital.

Married.

BYERS—GROVE—Mr. and Mrs. Thomas Edwin Grove announce the marriage of their daughter, Gladys Clarisse, at Christ Church Cathedral, Louisville, Ky., Feb. 22, 1922, to Mr. Gardner King Byers, formerly of New York. The marriage was celebrated by the Right Rev. Charles Edward Woodcock, D. D., Bishop of Kentucky.

DANA—MUMFORD—At Emanuel Church, Boston, Saturday, Feb. 25, Richard Henry Dana to Helen Mumford.

LIPAVSKY—WOLF—At Jerusalem, Palestine, on Feb. 2, Priscilla Lee, daughter of Dr. Henry J. and Josie F. Wolf, to Joshua Lipavsky of Tel Aviv, Jaffa.

FAMILY OF 14 AIDS WILSON FOUNDATION

Two Bishops Also Contribute to $1,000,000 Fund to Endow Awards, Says Bulletin.

SEVERAL GIVE $100 EACH

All Classes, Creeds and Political Faiths on New List of Contributors.

The National Committee of the Woodrow Wilson Foundation announced here yesterday that the record for number of contributions to the $1,000,000 fund from a single family had been made in Waldoboro, Me., where Mr. and Mrs. Frederick Johnson and their twelve children subscribed to the fund.

"From all classes, regardless of political belief, creed or race, contributions are coming to the fund of $1,000,000 to endow the awards," said a bulletin telling of the progress of the campaign.

"Two Bishops were among those whose subscriptions were received yesterday at the headquarters at 150 Nassau Street. They were the Rev. Dr. Robert S. Paddock, Protestant Episcopal Bishop of Eastern Oregon, and the Rev. Theodore D. Bratton, Episcopal Bishop of Mississippi.

"I have counted it a privilege to boost for Roosevelt," wrote Bishop Paddock, "and I have never seen any inconsistency in boosting equally for Wilson. Though so different, each contributed tremendously to the country's good.

Early contributors in this State yesterday were William Church Osborn, $100; Alice D. Osborn, $100; Lawrence Priddy, $100, and Ruth E. Kenny, Edward W. Kenny and Catherine B. Kenny, who sent in a one-hundred-dollar Victory bond. Other contributors were:

Andrews, Rev. G. R.; Basinger, Helen; Birkhahn, Max S.; Boice, Helen R.; Borroughs, Mildred; Bradley, Florence A.; Brice, Mrs. Cornelia; Burns, Mrs. Ida; Calaghan, Katie; Carley, Marion; Carney, Rose; Cassidy, Andrew; Chapin, Charlotte; Chilton, C. B.; Cobb, Julia; Cox, Maybelle; Cross, John A.; Davis, Frank T.; Dewey, Katherine; Dugan, Clara; Dwyer, Peggy; Gibson, Dana; Gibson, Edward; Gibson, Ellen; Gibson, H. Van D.; Gibson, W. H.; Gilbert, Elizabeth S.; Goodwin, J. W.; Gutmann, James; Guethney, Mary; Haines, Gertrude; Hall, Opal; Hodge, Mary; Hurley, John H.; Johnson, L.; Johnson, Mrs. J. H.; Kagy, Elizabeth; Kelthan, Maud; King, Carol; Latham, Mrs. R. G.; Latham, Robert G.; McGregor, Mr. and Mrs. H. H.; Minor, Jessie B.; Morgan, L. P.; Nickerson, Helen; Nickerson, Lenore; Poole, Henrietta; Ramsey, D.; Robinson, Anne; Rucker, Maude M.; Rucker, S. A.; Russell, Katherine; Seaborn, Hannah; Simpson, Frances; Sykes, Elizabeth; Tierney, J. S.; Urquhardt, Virginia; Whitby, Eddy; Whitmore, James; Wilber, Miss; Williams, Annie L.; Williams, Mildred; Williams, Pam.

Subscriptions to the Foundation are being received in New York at 150 Nassau Street, fifth floor; 126 East Fifty-ninth Street, and 17 East Forty-second Street, Room 504.

Died.

ABRY—Suddenly, of pneumonia, on Feb. 26, at Sea Cliff, L. I., Paul A. Abry, beloved husband of Florence A. Abry and son of Clara and the late Charles L. Abry, formerly of Cranford, N. J. Funeral from St. Luke's Episcopal Church, Sea Cliff, L. I., upon arrival 9 A. M. train from Penn. Station. Interment private, Fairview Cemetery, Cranford.

APPLETON—At her residence, 74 Beacon St., Boston, Mass., on Feb. 27, 1922, Nina Hargous Appleton, wife of William Appleton. Funeral from Emmanuel Church on Thursday, March 2, at 12 o'clock noon. Friends are most politely requested not to send flowers.

ARNE—On Feb. 27, 1922, Horace Johnson Arne, at his residence, 600 West 191st St. Notice of funeral later.

BARRETT—At East Orange, N. J., Feb. 26, 1922, David L., beloved husband of Margaret I. Reilley, aged 40 years. Funeral from the residence of his mother, Mrs. Margaret E. Barrett, 244 Moore St., Hackensack, N. J., on Wednesday morning, March 1, at 9 o'clock, thence to the Holy Trinity Church, Maple Av., where a mass of requiem will be offered for the happy repose of his soul at 9:30 o'clock.

BAUERNFEIND—Marie, on Sunday, Feb. 26, in her 67th year. Funeral services at her late residence, 2,349 University Av., Bronx, on Tuesday, Feb. 28, 8 P. M. Interment private.

BOKAL—Mrs. Sonia, Feb. 27, wife of Harry Bokal, mother of Gertrude and Pauline. Funeral from her late residence, 607 West 190th St., Tuesday, 10 A. M. Interment Bayside Cemetery. Relatives and friends invited to attend.

BRADY—On Monday, Feb. 27, at her residence, 150 West 70th St., Mary A., wife of the late Patrick Brady. Mass of requiem at the Church of the Blessed Sacrament, Broadway and 71st St., Wednesday, March 1, at 10 A. M.

BURR—Janette E., widow of the late Henry B. Burr, at Blauvelt, N. Y., Feb. 27, 1922. Funeral services at her late residence, Wednesday, March 1, at 3 P. M.

BURRETT—On Sunday, Feb. 26, 1922, Thomas P. Burrett, former Sandy Hook pilot, in his 65th year. Funeral services at 537 Bay St., Stapleton, S. I., on Tuesday, Feb. 28, at 7:30 P. M. Interment Wednesday, March 1, at 10:30 A. M.

CAHILL—Joseph C., beloved son of Patrolman Dennis and Mary Cahill, devoted father of Marion and Joseph Jr., and dear brother of Adelaide, May and Walter, on Monday, Feb. 27, at 1:45 A. M. Funeral from his late residence, 1,883 Bathgate Av., Bronx, Thursday morning at 9:30 o'clock, thence to St. Joseph's Church, Bathgate Av. and 176th St., where a mass of requiem will be celebrated for the happy repose of his soul. Interment Calvary Cemetery. Carriage cortege.

CARPENDER—On Feb. 26, Anna Neilson Kemp, wife of the late John Neilson Carpender. Funeral services from the Church of St. John Evangelist, New Brunswick, N. J., on March 1, at 3:30.

CHARLTON—John Charlton. Officers and members of Lodge of Antiquity, No. 11, F. and A. M.: You are hereby summoned to attend the funeral services of our late brother, Worshipful John Charlton, at 63 39th St., Corona, L. I., Tuesday, Feb. 28, at 8:30 P. M.
B. W. CARRIER, Master.

COHEN—Harris, of 871 East 179th St., Bronx, husband of Anna, father of Mrs. Harris, William, Sadie, Mike and Isadore. Winston-Salem (N. C.) papers please copy again.

COLVIN—Harry C., suddenly, at Oakland, Cal., beloved son of John A. and Margaret Colvin. Funeral services Tuesday, Feb. 28, 2 P. M., at 166 East 178th St., Bronx. Interment private.

DININNY—Eugenia K., wife of Ferral C. Dininny, on Feb. 26. Services private.

DONOVAN—On Sunday, Feb. 26, at his home, 11,474 89th Av., Richmond Hill, N. Y., formerly of the Seventh Ward, Manhattan, Cornelius J., beloved husband of Mary Hewitt Donovan and father of John, Mary F., Michael, Frances, Joseph and Ignatius and Mrs. Charles Eschhoff and Mrs. Kathryn Robinson. Requiem high mass will be offered on Wednesday, March 1, at 9:30 A. M., at the Church of Holy Child Jesus, 86th Av. and 113th St., Richmond Hill, N. Y. Interment St. John Cemetery.

DUCLAIR—Zachary Emanuel, beloved son of Rose, at Mt. Sinai Hospital, Feb. 27, 1922. Funeral services at 2 P. M., Wednesday, March 1, at the Universal Funeral Parlors, 597 Lexington Av. Cremation at Fresh Pond, L. I.

FARMER—Feb. 26, 1922, Sister Mary Frances Farmer, Presentation Convent, Green Ridge, Staten Island. Funeral March 1, 10:30 A. M.

FITZ GERALD—On Feb. 27, 1922, James B., son of the late Albert Fitz Gerald, in his 58th year, at his home, 217 Glenwood Av., East Orange, N. J. Funeral private. Interment at New Milford, Conn.

GANS—Suddenly, on Feb. 27, Rosalie, widow of Abraham J. Gans, beloved mother of Louis, Alexander S., Mrs. D. C. Myers, Mrs. A. M. Liebenstein, Mrs. E. T. Kennard and Mrs. G. R. Hirsch. Funeral from the residence of Mrs. D. C. Myers, 230 West 59th St., on Wednesday, March 1, at 2 P. M.

GAWLEY—Nee Fordham, in West Hoboken, on Saturday, Feb. 25, 1922, Helen M., beloved wife of the late Henry H. Gawley. Relatives and friends are invited to attend the funeral service at the residence of her son, John Gawley, 312 Hill St., West Hoboken, on Tuesday, Feb. 28, 1922, at 7 P. M. Funeral takes place Wednesday, March 5, 1922. Interment Sag Harbor.

GEARY—Headquarters Lafayette Post 140, G. A. R. D. N. Y. Comrades are requested to attend the funeral services of our late comrade, Mannis J. Geary, at St. Agnes Church, Rockville Centre, L. I., on Tuesday, Feb. 28. Per order
NEHEMIAH SPERRY, Commander.
F. E. STEDMAN, Adjutant.

GLEITZMAN—Solomon, on Feb. 27, beloved husband of late Cecelia and father of Isaac, Mrs. Morel, Mrs. Eisen and Mrs. Mandel. Funeral from residence of his daughter, Mrs. S. Morel, 1,272 54th St., Brooklyn, on Tuesday, Feb. 28, at 2 o'clock.

GOLDSMITH—On Feb. 25, at her home, at Woodmere, L. I., Thekla, widow of Adolph and beloved mother of Sigmund and Alfred. Funeral service at Campbell's, 66th St. and Broadway, Tuesday morning at 10 o'clock.

GRAVES—Suddenly, on Monday, Feb. 27, 1922, at Richmond, Va., Walter C., aged 43 years, beloved husband of Bertha E. Graves. Notice of funeral hereafter.

GROSCUP—Amanda Ford, widow of George E., at the home of her daughter, Anna C. Higgs, Newburgh, N. Y., on Feb. 27, 1922.

HASTINGS—Orlando Hastings, Feb. 26, 1922, aged 75. Funeral Tuesday, 3 P. M., Classen Av. Church, corner Monroe St. Burial private.

HELMER—On Sunday, Feb. 26, 1922, Alf Helmer, in his 55th year, beloved husband of Svanhild Helmer. Funeral services at his late residence, 842 Fifty-first St., Brooklyn, on Tuesday, Feb. 28, at 8 P. M. Interment Wednesday, 10 o'clock. Services conducted by Norsemen Lodge, No. 878; Nassau Chapter, No. 109, F. & A. M. Also Damascus Commandery, No. 58, Knights Templar, are invited. Norway papers please copy.

HIGGINS—Suddenly, on Feb. 26, after a brief illness, Cecil Campbell Higgins, in the 72d year of his age. Funeral services and interment at Oxford, Mass., on Wednesday, March 1.

HORNER—Robert J., beloved husband of Lillian Horner, in his 68th year, after a brief illness, at his late residence, 230 West 76th St. Services will be held at Campbell Funeral Church, Broadway and 66th St., Tuesday, Feb. 28, at 1 P. M.

HORNER—Robert J.

At a special meeting of the Board of Directors of the Garfield National Bank, held at the banking house this day at 2 P. M., for the purpose of taking action with reference to the death of Robert J. Horner, the following preamble and resolutions were unanimously adopted:

We are called together today in a special meeting to record the passing of one of our number.

On Sunday last, Robert J. Horner, long a Director of the Garfield National Bank, was stricken by the hand of death, when it seemed to his friends and associates that many years of usefulness still lay before him.

Ever and always having the interests of this bank at heart, he labored and gave unsparingly of himself, and now it is our sorrowful privilege to spread upon our records the recognition of our loss and to express the profound grief and sympathy we all feel in the knowledge that in this life he will meet with us no more.

Faithful, conscientious and loyal always to his trust as a Director of this bank, the bank and his associates among the Directors are deeply conscious of the loss that they have suffered in their inability hereafter to draw on his store of wisdom, helpfulness and experience.

In testimony of the foregoing be it Resolved, That this minute be spread upon the permanent records of the bank and that a copy thereof, duly certified and engrossed, be delivered to Mr. Horner's bereaved family.
ARTHUR W. SNOW, Secretary.
New York, Feb. 27, 1922.

HORNER—Robert J.—New York, Feb. 27, 1922. At a special meeting of the Board of Trustees of the Excelsior Savings Bank, held at the Banking House this day at 4 P. M. for the purpose of taking action with reference to the death of Robert J. Horner, the following preamble and resolutions were unanimously adopted:

Whereas, It has pleased Almighty God to remove from our midst Robert J. Horner, who was elected Trustee Jan. 9, 1902, and who has during these many years of service been always faithful in the performance of his duty, and has taken such interest in the welfare of its depositors that he contributed in large measure to the prosperity of this institution.

For many years he served as a member of the Finance Committee of this bank, in which capacity his wise counsel was invaluable.

Be it therefore resolved, That by the death of Robert J. Horner the city loses a valued citizen; the Trustees of this bank lose not only an esteemed business associate but a personal friend, and they extend to his family their sincere sympathy in their bereavement, and direct that a copy of these resolutions be published and an engrossed copy thereof forwarded to his family.
WILLIAM J. ROOME, President.
JOHN C. GRISWOLD, Secretary.

HOYT—On Sunday, Feb. 26, Rosina Elizabeth, widow of Alfred M. Hoyt, in her 88th year. Funeral services will be held at her late residence, 934 5th Av., on Tuesday, Feb. 28, at 3 P. M. Interment private.

HOYT—On Feb. 27, 1922, Frank H., in his 49d year. Funeral services at his late residence, 609 West 190th St., New York, Thursday, March 2, 10 A. M.

INGALLS—At his home in San Francisco, Cal., on Feb. 27, 1922, William H. B. Ingalls. Funeral services at his late residence, 1,908 Broadway, San Francisco, on Wednesday. Providence, R. I., papers please copy.

JELLINEK—On Feb. 26, 1922, at 3 o'clock, Morris L., father of Olga Bauer, Andrew, Eugene, Robert, Charles and Theodore and husband of Gisella Jellinek. Funeral and service held at the undertaking parlor of David J. Rothschild, at 272 Lenox Av., Tuesday afternoon at 2 o'clock. Interment at Woodlawn Cemetery.

JOHNSON—On Monday morning, Feb. 27, 1922, Florence, daughter of the late William H. and Julia Johnson. Funeral services at her late residence, 109 West 82d St., on Wednesday evening, March 1, at 8 o'clock. Interment at Woodlawn Cemetery.

JUDSON—On Sunday, Feb. 26, in New York City, Mary Mack Judson, widow of the late J. Lee Judson of Rochester, N. Y., and mother of Mrs. Henry P. Rushing of Washington, D. C., Mrs. George N. Shafer of New York City and Junius R. Judson of Rochester, N. Y. Funeral in Rochester.

KILLGORE—Robert, at Dover, N. J., Feb. 25. Funeral services will be held at his late residence, 39 Prospect St., Dover, Tuesday, Feb. 28, 3 o'clock.

KLUMPP—Suddenly, on Sunday, Feb. 26, 1922, Ellen N., wife of the late John F. Klumpp, at the residence of her daughter, Mrs. George A. McElroy, 66 Claremont Av., Jersey City. Funeral services private. Kindly omit flowers.

KRIMMERT—On Monday, Feb. 27, 1922, Herman L. Krimmert, beloved son of Therese L. and the late Albert Krimmert. Funeral services at Funeral Home, 396 Gates Av., Brooklyn, on Wednesday evening at 7 o'clock.

LAWSON—At Yonkers, N. Y., on Monday, Feb. 27, 1922, Martha A. Lawson, in her 73d year, beloved wife of Judson Lawson. Funeral services to be held at the residence of her son, Clarence J. Lawson, 96 Lanscape Av., Yonkers, N. Y., on Thursday evening, March 2, 1922, at 8:15. Interment Woodlawn, Friday morning.

LEHMAN—Hippolyte, at his residence, on Monday, Feb. 27, in his 73d year, beloved husband of Jeanette (Ullman) and devoted father of Daniel, Charles, Howard, Rae, Saldee, Hortense (Harbourger) and Francis. Member of Daniel Webster Lodge No. 24, I. O. F. S. of I. Funeral private. Kindly omit flowers. Paris papers please copy.

LEVETT—On Feb. 27th, Kate, widow of David M. Levett. Funeral from Walter B. Cook's Chapel, 4 West Fordham Road, Wednesday, March 1, at 2 P. M. Interment Woodlawn.

LEVINE—Samuel, suddenly at Kansas City, on Feb. 25, aged 48 years, brother of Louis Levine, Phoebe Englander and Hattie Bohen. Body lying at Chapel of Saul A. Rothschild, 159 West 120th St. Notice of funeral later.

LEVINE—Samuel. Neighbors of Talbot Camp, No. 13,128, Modern Woodmen of America, are respectfully requested to attend the funeral services of Neighbor Samuel Levine at Saul Rothschild's Chapel, 159 West 120th St., on Wednesday, March 1, 10:30 A. M.

LEVINE—Perfect Ashlar Lodge, No. 604, F. and A. M. Brethren: You are hereby summoned to attend the funeral and pay our last tribute of respect to our brother, Samuel Levine, on Wednesday at 10:30 A. M., at the funeral parlors of Saul A. Rothschild, 159 West 120th St. By order of
IRVING GUCKENHEIMER, Master.
NATHAN UNGER, Secretary.

LEVY—Tina, widow of Jacob L. and beloved mother of Morris, Sol, Dave, Mrs. Gussie Lowe and the late Louis, Fannie and Abraham Levy. Funeral services at her late residence, 561 West 141st St., on Wednesday, March 1, at 10 A. M. Daughters of Jacob invited.

LINES—On Sunday, Feb. 26, 1922, Edward Todd Lines, son of the late Oliver T. Lines, M. D., and Amelia Wilkes Lines, M. D. Funeral private.

LYONS—W. Cornwell, suddenly, at New Haven, Conn., on Feb. 27, 1922. Husband of Mary Rowland Lyons and son of the late Wallace Forster and Clara Cornwall Lyons of New York. Funeral services at the home of his sister, Mrs. Fred. R. Slater, 615 North Broadway, Yonkers, N. Y., on Wednesday, March 1, 1922, at 2 P. M. Interment Woodlawn Cemetery.

MANSON—Entered into rest, on Sunday, Feb. 26, 1922, Emma Louise, beloved sister of Isabelle Stewart Iles and Reine Manson Liliquist. Funeral service at her late residence, 318 Huron St., Brooklyn, Wednesday, 8:20 P. M.

MASON—Emma, beloved wife of William, mother of Jessie Mazur, Estelle Dente and Louis Mason, Sunday, Feb. 26. Funeral Tuesday, Feb. 28, 2 P. M., from Mark Levinger's Chapel, 1,202 Broadway, Brooklyn.

MEINHARDT—Thomas F., suddenly, on Feb. 26, at 906 East 156th St., Bronx, in his 78th year, beloved husband of Anna H. (nee Scheler), father of Harold G. Meinhardt, brother of Katie McKinne and Margaret Hilbe. Funeral service at above address Tuesday evening, 8 o'clock. Funeral on Wednesday at 2 P. M. Interment Woodlawn. Members of Suburban Council 1,854, R. A., also of Bronx City Camp, 12,109, M. W. A., are invited.

MENDELSON—Israel, after short illness, at his residence, 519 East 165th St., in his 64th year, on Sunday, Feb. 26. Interment Monday.

MENDELSON—Israel, of the Variety Dress Co., on Sunday, Feb. 26, 1922, aged 64. Interment at Washington Cemetery.

MERCURIO—Michael, Sunday, Feb. 26. Funeral from Our Lady of Mount Carmel Church, East 187th St., on Wednesday, March 1, at 10:30 A. M. Residence, 2,300 Cambreling Av., Bronx.

MERSEREAU—On Monday, Feb. 27, 1922, at her residence, 98 Boyd St., Stapleton, S. I., Mrs. Mary E. Mersereau, wife of William F. Mersereau. Notice of funeral hereafter.

MURPHY—On Sunday, Feb. 26, Joseph A., beloved husband of Mary J. Murphy. Funeral services at his late residence, 2 Livingston Place, Tuesday evening, at 8 o'clock. Interment private.

NAYLOR—Emma Cecelia. Campbell Funeral Church, Broadway, 66th St., until Tuesday.

PEASE—At Springfield, Mass., Feb. 26, Edward G. Pease, aged 79, beloved husband of Ella J. Pease and father of Mrs. William O. Worth, Mrs. Emma E. Powers, Richard E., William E. and Robert G. Pease.

PRETZ—On Sunday, Feb. 26, 1922, Susan, widow of the late Philip Saeger Pretz, in her 82d year. Funeral services at the residence of her daughter, Mrs. E. S. Woodland, 325 East 18th St., Flatbush, Tuesday, at 8 P. M.

QUINT—Hyman, beloved husband of the late Rachel Quint, devoted father of Mrs. H. Nanes, Mrs. Sarah Friedman, Abraham Quint, Reuben Quint and Mrs. Joseph Walger. Funeral Tuesday, Feb. 28, at 1 P. M., from his late residence, 891 Kelly St., Bronx. Please omit flowers. Interment Mount Zion Cemetery.

RAYSON—Annie E., beloved mother of Florence Saunders, Lillian Costello, Louise Martin, Beatrice Mackey and Robert Rayson, on Feb. 25. Services at the Funeral Church, Broadway, at 66th St., on Thursday, March 2, at 2 P. M.

RAYSON—Graham. Campbell Funeral Church, B'way, 66th St., Thurs., 2 P. M.

ROBBINS—On Feb. 25, Charles Sidney Robbins, beloved husband of Agnes Temple Smith. Funeral services and interment 3:30 P. M. Wednesday, March 1, at Johnstown, N. Y.

ROBINSON—On Monday, Feb. 27, 1922, John J. Robinson of 317 East 51st St. Notice of funeral hereafter.

ROCHE—On Feb. 26, William E. Roche, aged 73 years, beloved husband of Sarah McCarthy and dear father of Joseph M., William E. Jr., John F., Thomas G. and Mary Lahey. Funeral from his late residence, 2,044 Watson Av., Bronx, Wednesday at 9:30 A. M.; thence to the Holy Family Church, where a solemn requiem mass will be offered. Interment Calvary Cemetery. Automobile cortege.

RODGERS—On Feb. 26, 1922, at her residence, Vevey, Switzerland, Katharine Outram Rodgers, daughter of the late Alexander Robertson and Mary Ridgely Rodgers. Philadelphia papers please copy.

ROSENFELD—On Feb. 27, Max, in his 67th year, beloved husband of Clara and devoted father of Mrs. Anna Hyman, Harry, Sol, Jacob and William Rosenfeld and Mrs. Estelle Tines Parver. Funeral services at Sam Rothschild's Funeral Chapel, 208 Lenox Av., Wednesday, March 1, at 10 A. M. Please omit flowers.

SALOMON—Sarah, aged 66, wife of Samuel and mother of Dr. Alfred V., died at her home, 1,101 Hoe Av., Feb. 25. Notice of funeral later.

SHEEHAN—James H., suddenly, in Florida, on Feb. 25, beloved husband of Tessie A. Booth and father of Edythe Marie Sheehan. Automobile cortege from his late residence, 208 West 117th St., on Wednesday, March 1, 9:30 A. M., thence to the Church of St. Thomas the Apostle, 118th St. and St. Nicholas Av. Interment Calvary Cemetery.

SHERMAN—On Monday, Feb. 27, at the residence of her daughter, Mrs. Harvey Wiley Corbett, 2,376 Creston Av., Emma O. Sherman, widow of Frederick C. Sherman, in her 75th year. Interment at Syracuse, N. Y. Syracuse papers please copy.

SIMON—Harry, after a short illness, on Feb. 27, beloved husband of Mrs. Raine Simon and beloved father of Minna. Funeral from his late residence, 88 Maurice Av., corner of Toledo Av., Elmhurst, L. I., on Wednesday, 2:30 P. M. Relatives and friends and members of Veritas Lodge, No. 734, F. and A. M., are respectfully invited to attend. Masonic service will be held Tuesday evening at 8 o'clock.

SINCLAIR—At Passaic, Sunday, Feb. 26, 1922, Elizabeth Sinclair, sister of Robert S. Sinclair. Funeral services at the residence of Miss Marion M. Morton, 30 Daily St., Nutley, N. J., Tuesday, Feb. 28, at 12:30 P. M. Train leaves Jersey City, Erie R. R., Newark Branch, 11:24 A. M., Franklin Av. station.

SMITH—Suddenly, on Feb. 26, 1922, Willoughby Randall Smith. Relatives and friends are invited to attend funeral services at St. Mark's P. E. Church, Jersey Av., Jersey City, on Wednesday, March 1, 1922, at 10 A. M. Interment Bay View Cemetery.

STEINLAUF—Sarah, on Monday, Feb. 27, beloved wife of Louis and dear mother of Mrs. Jennie Freedman, Isabelle and Julius Steinlauf. Funeral services at her late residence, 1,013 Bushwick Av., on Wednesday morning, March 1, at 10 o'clock. Relatives and friends are invited. Please omit flowers.

STERN—Sadie Johl Stern, beloved wife of Fritz S. Stern, devoted daughter of Herman and Melanie Johl, sister of Max and William, suddenly, at Reading, Pa. Funeral at Temple Agudath Jeshorim, 86th St., near Lexington Av., Wednesday, 10 A. M.

STERN—Congregation Agudath Jeshorim of 113 East 86th St. announces with deep sorrow the death of Mrs. Sadie Stern, a beloved daughter of our Vice President, Mr. and Mrs. Herman Johl. Funeral from the Temple Wednesday, March 1, 10 A. M. Members are requested to be present.
JACOB FRIEDMAN Jr., President.

STERN—Jael, No. 5, U. O. T. S., announces with sorrow the death of our dear sister, Sadie Stern, beloved daughter of Worthy Sister Melanie Johl, at Reading, Pa., Sunday, Feb. 26. Sisters are requested to attend the funeral services, Wednesday, March 1, at Temple Agudath Jeshorim, 113 East 86th St., at 10 A. M.
TILLIE R. MORRIS, President.
FRANCES JOSEPHS, Fin. Sec.

STERN—Sisterhood, 86th St. Temple. Officers and sisters: With deep regret we announce the death of Mrs. Sadie Stern (nee Johl), daughter of our ex-President, Mrs. Melanie Johl. Kindly attend funeral, which will be held at East 86th St. Temple, Wednesday, March 1, at 10 A. M.
Mrs. BETTY FRIEDMAN, President.

STEVENSON—At Paterson, N. J., on Sunday, Feb. 26, 1922, Helen Hornblower, wife of Eugene Stevenson. Funeral services at her late residence, 580 Park Av., Paterson, N. J., on Wednesday, March 1, 1922, at 3 o'clock P. M. Automobiles will meet at Paterson Erie train leaving Jersey City at 1:45 P. M.

STRONG—Marcia A., widow of the late Dr. James Strong of Drew Theological Seminary and beloved mother of Dr. Cyrus J., Emma F. and Harriet J. Strong, at her residence, 236 Hawthorne Terrace, Concord Manor, Mt. Vernon, N. Y., Feb. 27, 1922, in the ninety-eighth year of her age. Notice of services later. Kindly omit flowers.

TAYLOR—Feb. 26, Sallie B. Taylor, at the home of her brother, Frederic Taylor, 100 Oak Tree Place, Leonia, N. J. Funeral service Tuesday evening, 8 o'clock, at the residence. Interment at Wilkes-Barre, Pa., Wednesday, March 1.

TAYLOR—At Seattle, Wash., Sunday, Feb. 26, 1922, Henry Francis Taylor, in the 83th year of his age.

VARNUM—Katharine Saunders, daughter of Edward Angel and Elizabeth L. Saunders and beloved wife of Robert Taylor Varnum, at Mentone, France, on Feb. 13, 1922. Funeral at Mentone.

VOORHEES—At his late residence, 13 Gifford Av., Jersey City, on Sunday, Feb. 26, John J. Voorhees, husband of Anna M. Voorhees (nee Collier). Funeral services at St. Paul's P. E. Church, Duncan Av., Tuesday, Feb. 28, at 8 P. M. Relatives and friends invited. It is requested that no flowers be sent.

WALL—At Cherrydale, Va., on Feb. 22, of pneumonia, Captain William B. Wall, Motor Transport Corps, A. E. F., beloved husband of Lillian Wall (nee McGonegal) and son of Belle S. and the late William B. Wall. Notice of funeral hereafter.

WALTON—On Sunday, Feb. 26, Frederick, beloved husband of Esther A. Woodward. Funeral at his late residence, 516 Monroe St., Brooklyn, Wednesday evening, at 8 o'clock. Interment Greenwood.

WEBER—Frederick A. Weber, suddenly, at his residence, 459 West 148th St., on Sunday, Feb. 26, 1922. Services at 10:30 A. M. Wednesday, March 1, at the Church of Our Lady of Lourdes, 1424 St., between Convent and Amsterdam Avs. Interment private.

WILSON—On Feb. 27, 1922, Rev. Frank L. Wilson, pastor of the Mt. Kisco Methodist Episcopal Church. Funeral services at the Mt. Kisco M. E. Church, on Wednesday, March 1, at 3 P. M. Interment Wallkill Cemetery, Middletown, N. Y., on Thursday, March 2, 1 P. M.

WITHINGTON—On Monday, Feb. 27, 1922, at her residence, 289 13th Av., Astoria, N. Y., Anna W., beloved wife of Ernest S. Withington. Funeral services Thursday morning, March 2, at Rocky Hill, N. J.

ZOCCHI—Suddenly, Feb. 26, Mary, in her twenty-third year, beloved daughter of Theresa and Joseph Zocchi. Funeral from her late residence, 304 West 20th St., March 2, at 9:30 A. M., thence to the Church of St. Columba, 339 West 25th St., where a solemn mass of requiem will be celebrated.

In Memoriam.

ABRAHAM—In loving memory of our brother, Herman, who passed away Feb. 28, 1918.

BOB—Anna. In loving memory of my beloved wife and devoted mother, who passed away March 2, 1919. Gone but not forgotten.

DATTELBAUM—In loving memory of Mollie Dattelbaum (nee Lieberfreund), devoted wife and mother, loving daughter and sister. Departed Feb. 28, 1914. Gone but not forgotten.
MOTHER AND BROTHERS.

GRASSI—In memory of my wife, Anita Grassi, who died Feb. 28, 1919.

JESSURUN—In loving memory of Rebecca Jessurun, mother of Elias, Albert E., Walter S. Died Feb. 28, 1908. Departed, but still loved and honored.

LAWRENCE—In loving memory of my husband, Walter N. Lawrence, who passed away Feb. 28, 1920.
BLANCHE M. LAWRENCE.

LEVITCH—Annie. In fond and everlasting memory of our dearly beloved mother, Annie Levitch (nee Cashman), who entered into eternal life Feb. 28, 1915. Gone but never to be forgotten.
CHILDREN.

POLLAK—Neither time nor absence can diminish the sacred memory of our beloved and devoted Rhoda, whose irreparable loss we have mourned 3 years.
MOTHER AND BROTHER.

RIERDAN—In loving memory of my beloved husband, James E. Rierdan, died Feb. 28, 1920. "To live in the hearts of those we love is not to die."

SKELLY—Memorial for my mother, Mary Elizabeth Skelly; died Feb. 28, 1898.
KATHERINE M. SKELLY.

TREADWELL—In sad and loving memory of Valeria Gray Treadwell, who passed away a year ago today.

WAGNER—In cherished memory of Otto Wagner, died Feb. 28, 1921. Beloved by all who knew him. Gone but not forgotten.
MARIE WAGNER.

Announcements of Births and Deaths for insertion in The New York Times may be telephoned until midnight to Bryant 1000.

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WILD AUTO MENACES BROOKLYN TRAFFIC

Hits Motor Car, Then Pillar, and Jars Policeman—Driver Sent to Psychopathic Ward.

THREE PERSONS ARE KILLED

Man Is Struck and Seriously Injured in Riverside Drive—Driver Speeds On.

A motorist so intoxicated that he could not tell his name was arrested yesterday in Brooklyn after he had struck another automobile and run into an elevated pillar. Patrolman Christian Streck tried to stop the zig-zagging car before it crashed, but was thrown off the running board and injured.

Streck was on duty on Atlantic Avenue, between Schenectady and Troy Avenues, when he saw the car pursuing its drunken way to the peril of other traffic. The policeman jumped on the running board and ordered the driver to stop. Instead of obeying the driver let go the wheel. The car gave a lurch which threw Streck on his back in the street. Then it carromed off an automobile driven by John J. Webb of 485 Sixty-third Street, Brooklyn, and struck the elevated pillar.

With the proverbial luck of such persons, the driver of the careening car was unhurt. Webb's car was slightly damaged, but he, too, escaped injury. The policeman was less fortunate. His shoulder was injured and he was treated by an ambulance surgeon from St. John's Hospital.

The driver was unable to utter a word when the police took him to the station house, but he was revived later so that he was able to identify himself as James Imperale of 1,613 Atlantic Avenue, Brooklyn. He was arraigned in the Gates Avenue Court on a charge of disorderly conduct and committed by Magistrate Dale to the psychopathic ward of Kings County Hospital for observation.

An automobile struck a man at Riverside Drive and Eighty-sixth Street late last night, threw him down and ran over him, and then sped away without stopping. Lying unconscious in the roadway, with his hands outstretched, the figure of the injured man was seen about 11 o'clock by passengers of a Fifth Avenue bus going north on the Drive.

The bus stopped and the man was picked up. A passing automobile, which contained Dr. Arthur Larkin of 319 West Fourteenth Street and Dr. Charles Cassassa, Assistant Medical Examiner, was hailed, and the two physicians rushed the man to Roosevelt Hospital. He was placed upon the operating table by Dr. Parsons, who found a fracture at the base of the skull, besides other injuries.

From papers in the man's clothing he is believed to be Dimitrios Papachins of 433 Lexington Avenue. He is about 38 years old. Detectives of the West Sixty-eighth Street Station began an investigation to find the driver of the car that struck him.

Benjamin Filoss, 4 years old, of 221 Prospect Street, Brooklyn, was killed last night when he fell from a truck on which he was stealing a ride. The boy, with others, had jumped on the truck operated by Daniel Schuchardt of 2,086 Grove Street, which was towing another truck. At Navy and Prospect Streets the boy was jarred from the rear and fell directly underneath the towed truck.

Running into an automobile at Sixteenth Street and Broadway, Flushing, William Conway, 18 years old, of Flushing, received injuries last evening from which he died in the Flushing Hospital. With half a dozen companions, Conway started to run down the hill and apparently failed to see a machine driven by Leslie E. Keisser of 200 West Fifty-seventh Street, Manhattan. The boy recieved a fractured skull and internal injuries.

Knocked down yesterday by an automobile of the Department of Street Cleaning, Mrs. Celia Schlosberg, 45 years old, of 360 Bristol Street, Brooklyn, died last night in the Kings County Hospital from a fractured skull and internal injuries. The woman was crossing Riverdale Avenue at Christopher Avenue when she was struck by a machine driven by John Cunningham of 468 Utica Avenue.

Wisconsin to Hear Prof. Svedberg.

STOCKHOLM, Feb. 27.—Professor Theodore Svedberg, who holds the chair of Physical Chemistry at the University of Upsala and is regarded as one of the most prominent scientists of Sweden, has accepted the invitation extended to him some time ago by the University of Wisconsin to deliver a course of lectures at the university in 1923.

CHAUFFEUR IN FATAL BUS CRASH IS KNOWN

Detectives Say He Will Be Arrested on Charge of Causing Policeman's Death.

AUTO STOLEN, THEY ASSERT

Car That Rammed Municipal Bus Taken From Passaic Realty Dealer, Inspector Declares.

The identity of the chauffeur alleged to have been responsible for the killing of Policeman Thomas O'Keefe and the injury of a score or more men, women and children on Saturday night when he drove his speeding auto into the municipal bus at Roosevelt Street and New Bowery was known to the police last night, and his arrest was expected within a few hours.

"We are searching for this chauffeur at several places here and at his supposed home in Jersey City," said Inspector Coughlin.

The Inspector and Detective Edward J. Dillon, head of the Police Automobile Squad, said they learned yesterday that the auto which crashed into and overturned the bus had been stolen on Sept. 19, 1921, from Vito Verniero, a real estate and insurance dealer at 207 Market Street, Passaic, N. J. For several days before the tragedy at New Bowery the car was stored in the Broadway Central Garage at 123 West Third Street.

According to the books of the garage owner, the auto was placed there by a man who gave his address as 228 Bleecker Street. The police say he did not live there but that sometimes he used a telephone in the cigar store at that address.

"Our investigation shows that this man was in possession of that car a short time before it crashed into the bus," said Inspector Coughlin. "He had the auto out on Saturday afternoon. He returned it. In the evening, probably an hour or two before the collision with the bus, he took the auto out again. He has not since been seen at the garage, though he was expected to return with the machine."

The police do not charge this man with the theft of the auto. That is a matter for further investigation. He is sought in connection with the death of Policeman O'Keefe. While the detectives believe the auto was stolen by some member of a gang of rum-runners operating in New Jersey, New York and probably in other States, they think the car may also have figured in other crimes, because of several license plates found in the body of the wrecked auto.

It is a large car, and yet bore a Ford license, which purported to represent the owner living at 469 West Twenty-ninth Street. This, the police said, was found to be a false address. Another license plate found in the wrecked auto was thought to be a dummy plate. According to the number, "1-953," this was issued to Edward F. Morrison, 132 East Fifteenth Street. Investigation of this, the police said, led to the offices of the Consolidated Gas Company, where no one of that name or any claimant of the license plate could be found.

Detectives Wacerly, Dineen and McCafferty of the auto squad, who had been informed that the chauffeur they sought was to attend a prizefight on the lower west side last night, were unable to find him there or at other places in this city he sometimes frequented. Other officers, with Jersey City police, watched his home.

Police Captain Turner of the Passaic police informed Inspector Coughlin that Verniero, who had reported the theft of his car, had since collected insurance on it amounting to $4,500.

LORENZ DESCRIBES CURES.

Movies and Photographs Show Audience His Success.

An interested audience in Aeolian Hall last evening heard Dr. Adolf Lorenz, the Austrian orthopedic surgeon, describe, with the aid of photographs and moving pictures, his cures by operation and manipulation of congenital dislocations of the hip joint and of clubfoot. Little children were shown in the "movies" pitifully deformed, and a few months later skipping happily about, completely cured.

The lecture was given, according to the program, in aid of the Emergency Society for German and Austrian Science and Art, to which the proceeds will be turned over as the "Adolf Lorenz gift." In his opening remarks the famous surgeon repeated his hope that a permanent peace, reflected by the medical professions of the two countries, might come to pass between Austria and the United States.

"I am sorry to say," Dr. Lorenz added, "that the medical profession as a whole, with the exception of a few glorious examples such as Commissioner Copeland and certain others, do not seem to have made up their minds as yet to take the lead in promoting reconciliation."

2 HELD AS MAIL THIEVES.

Court Doubles Bail for One Because of Assault Charge.

Federal Judge Webb yesterday held Frank S. Swensky and W. E. Boland, charged with being members of a gang of letter box thieves, in $15,000 and $7,500 bail, respectively. The bail for Swensky was imposed because he was accused of attempting to assault the United States Marshal who brought him into court. In declining to reduce the bail, Judge Webb, who comes from Charlotte, N. C., said:

"I read in the newspapers every day of people being kicked to death in the gutters of this city, and I am determined to enforce the law so as to make life and property here safe."

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¶ Once upon a time, these men and women occupied the same positions in their community that we occupy here.

¶ They were self-sustaining and self-respecting.

¶ They supported their own religious schools.

¶ They established great hospitals.

¶ They were caring for the sick in clinics equal to the very best in this country.

¶ They provided money for their orphan asylums.

¶ They had their own free-loan societies and charitable institutions.

¶ And now, because of the war and for the further reason that they are JEWS, they have been brought to a state of such abject poverty, such misery, that they beg that which they freely gave during their period of prosperity.

¶ There are in the City of New York 250,000 Jewish men, women and young folks who can give and should give in response to this cry from abroad.

¶ At least 100,000 MUST give if we are to answer in any measure the appeal of these starving people.

¶ This hundred thousand should be made up of fathers, mothers, sisters and brothers.

¶ FATHERS should GIVE because God has spared them the horror of listening to their children pleading for a crust of bread.

¶ MOTHERS should GIVE because they can take their babes to their breast and shower on them all of a mother's love, knowing that Death is not stalking near.

¶ BROTHERS should GIVE because they are not compelled to see their mothers and their fathers reduced to the very dregs of poverty in their old age and because they have not been compelled to witness their mothers and sisters being violated by brutes in human form.

¶ And SISTERS should GIVE because they are protected from the barbarous cruelties which their sisters in other lands have been exposed to.

¶ One hundred thousand men and women to subscribe for the worthiest cause that has ever been presented to the Jewish people in this land or in any other land.

¶ How any mother, father, sister or brother can participate in any of the luxuries of life; can play cards; can wear jewelry or expensive, comfortable clothing; can sit down at a single meal and enjoy it—unless they have done their full duty to our starving, dying people across the water, is beyond understanding.

¶ God blesses those who are generous and who respond to the cries of suffering humanity,—then surely God must DAMN those whose hearts are hard and whose ears are deaf to the dying cries of small babies, the pleas of suffering mothers and fathers, and to the outstretched hands of the sick and broken.

¶ YOU will be one of the hundred thousand,—then sign this pledge on the bottom of this announcement.

¶ Then sign it now for an amount that will mean something to you,—an amount that will mean something to them!

¶ Do not give only of your spare change but give with a liberality that will make you feel just a fraction of the suffering that those for whom you give have had to contend with for the past eight years.

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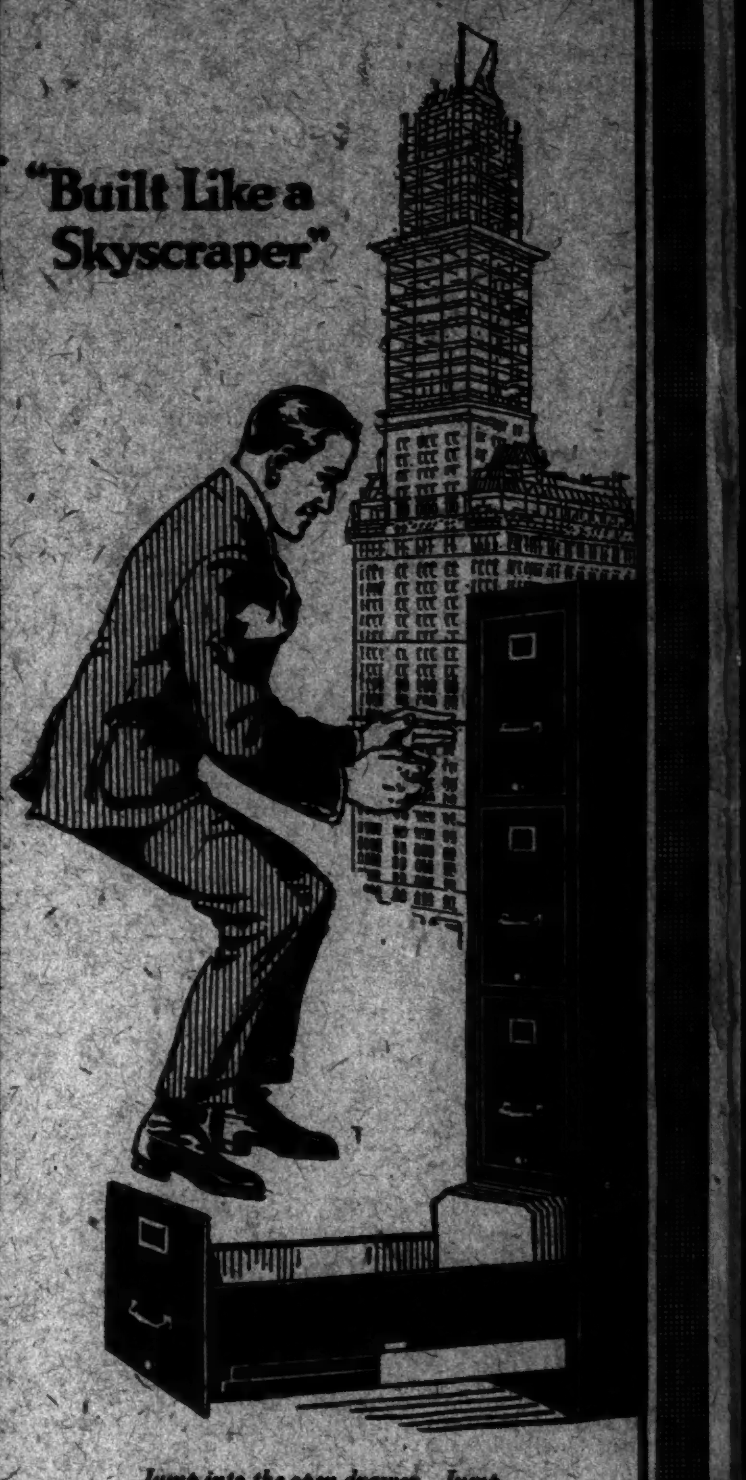

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LOST—Sunday evening 8th Av., 33d St., gentleman's handbag containing personal articles, including valuable papers and keys; will pay liberal reward; no questions asked; keys and papers valuable to owner only. J. Wener, 200 5th Av.

LOST—Saturday, Feb. 25, at 1:30 or 2 P. M., between 20th St. and Times Square via B. R. T. subway, wallet containing money and cards, one a student's card New York University; liberal reward for return. Telephone Mr. Kashins, Watkins 4380.

LOST—Seventh Av. subway between Times Square and Wall St., wallet containing personal papers of value only to owner. Return to J. S. Galloway, Room 1020, 25 Beaver St. Reward, no questions asked.

LOST—Bond No. D611 convertible 4½ per cent. for $500 of Chicago, Milwaukee & St. Paul Railway Co.; the public are cautioned against negotiating same. Wyatt A. Kent, Contact, Nev.

LOST—Muffler from Simplex car before 9 A. M. Monday, probably between Fort Lee Ferry and 61st St., somewhere in Central Park. Telephone Preston, Rector 8587.

LOST—By workingwoman, Sunday morning, 125th St. or 11:11 express to Stamford, bag containing money and check; reward. Morningside 5810, Apt. 65.

LOST—On Broadway between 81st and 89th to West End Av., black silk pocketbook containing door key and $25; reward. W 849 Times.

LOST—Salesman's portfolio containing paint color cards, order book, samples; liberal reward, no questions asked. Phone Circle 8107.

LOST—Black pocketbook containing valuable address book, 5th Av. bus Sunday; reward. Return to Edson, 208 West 85th.

LOST—Wallet containing sum of money, either in Gimbel's or between there and Pennsylvania Hotel. Reward. W 511 Times.

LOST—Thursday afternoon on Riverside bus, brown velvet bag, containing money and valuables; reward. Cox, 684 St. Nicholas Av.

LOST OR STOLEN—Ten shares of U. S. Rubber stock No. D77445. F. M. Strickland, X 2001 Times Annex.

LOST—Cane, black, silver handle, Webster Av., about 160th St.; reward. Phone Adlicks, Vanderbilt 3000.

Jewelry.

LOST—Diamond pin, round cobweb shape, Apollo Theatre, Friday night, Feb. 24; $75 reward, no questions asked. Return to Manager Hotel Chatham, Vanderbilt Av., 48th St.

$25 REWARD
for return of seed pearl bracelet with 2 jade drops attached, lost Feb. 21, vicinity 5th Av. shopping district. A. R. Lee & Co., Inc., 15 William Street.

LOST—Between Shubert Theatre and 44th St. and the 42d St. subway, diamond and platinum pin; good reward. Return J. C. Hamilton, phone Bensonhurst 3498.

LOST—Pearls, 30 inches long, with white gold clasp, small diamond, Feb. 24, subway, street; reward. Astoria 2785.

LOST—Sunday night, diamond and platinum bar pin, Little Club or in taxi to 57th St.; reward. Circle 7250.

LOST—In Hamilton, Bermuda, last week, diamond and sapphire platinum bar pin. Call 6957 Plaza.

LOST—Green gold link bracelet set with aqua-marines, week Feb. 20; reward. Box 1078 Times, 2 Rector St.

LOST—Sunday afternoon, between 179th and 181st Sts., gold Elgin wrist watch; reward. Donahue, 500 West 179th.

LOST—Sunday afternoon, gold monogram J. W. B.; of sentimental value only; reward. Box 999 Times, 2 Rector St.

LOST—Baroque pearl pin, surrounded by diamonds; reward. Return to 211 West 57th St.

LOST—Saturday, Feb. 25, gold crescent pin, with 17 diamonds; reward. Phone Bayside 1191.

LOST—Gold ring, with large pearl, black engraving each side of pearl; liberal reward. Madison Square 5057. S. Hoey.

LOST—Pearl and diamond hatpin on 5th Av., near 52d; reward. 690 Park Av.

LOST—Carved gold bracelet, 8 diamonds; reward. White, Wadsworth 7180.

LOST—Pearl and diamond pendant, Saturday night; reward. Phone Murray Hill 4069.

LOST—String pearl beads, flat chip clasp; suitable reward. Phone Morningside 1223.

LOST—Diamond fraternity fob, gold flat chain; reward. J. H. Siegel, 579 Broadway.

LOST—Inscribed gold bracelet, Sunday; please return. Peggy O'Sullivan, 1,137 3d Av.

REWARD for return of flexible diamond bracelet, lost Saturday, Hotel McAlpin to Ambassador Theatre. Return Lost and Found Department, Hotel McAlpin.

$100 REWARD
for return of platinum barpin containing 30 diamonds, lost Feb. 21, between Brooklyn, New York City, or in subway. I. H. & E. H. Weinberg, 665 5th Av.

$200 REWARD
for return of pearl and diamond bowknot brooch, lost Feb. 20, at or between 49th St. and 5th Av. and Biltmore Hotel. A. R. Lee & Co., Inc., 15 William St.

$750 REWARD
for return of diamond weighing about 3 carats, lost Feb. 21, between West 19th and 25th Sts. A. C. Bennett, 15 William St. Broad 2764.

Wearing Apparel.

LOST—Sable neckpiece, left in black taxi, taken from Colony Restaurant to 21 East 85th, at 10:30 Sunday evening; reward. Telephone Plaza 9481.

Cats and Dogs.

LOST—Wire-haired fox terrier, female, Saturday, Forest Hills; reward. Boulevard 6306M.

LOST—Airedale dog, Saturday noon, 172 East 71st St.; reward. Rhinelander 9852.

Found.

FOUND—Some weeks ago, a bracelet; same can be claimed on identification. Phone Circle 2111.

PUBLIC NOTICES.

INFORMATION DESIRED AS TO THE whereabouts or death of Henry Martin, formerly of 302 East 33d St., New York. Communicate with Ida M. Martin, 139 N. Y. Times, Brooklyn Branch.

ANYBODY KNOWING THE WHEREabouts of Joe Bernstein of New York City, husband of Freda, should communicate with [illegible] New York City.

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OUTBREAK FEARED IN NEWPORT STRIKE

Militia With Machine Guns and Tanks Hold the City, but the Situation Is Tense.

'NO SURRENDER,' UNIONS CRY

Leaders Deny Military's Charge That They Hired Thugs or Precipitated Disorder.

OPEN SHOP THE REAL ISSUE

Rolling Mill Interests Insist on Right to Deal With Unskilled Labor Apart From Union.

Special to The New York Times.

NEWPORT, Ky., Feb. 27.—Law and order enforced by infantry, cavalry and tank corps of the Kentucky National Guard prevails today in this strike-swept city, which has become the battleground of one of the bitterest open shop fights in the history of the American labor movement.

While by force of the rifle, bayonet and machine gun the militia has for the moment quelled the disorderly and riotous elements that have held sway during the past eight months of the strike, the situation is tense and the flame of revolt which smoulders in the hearts of the 2,000 union steel workers and their thousands of sympathizers threatens to break out at any time.

The entire community has been upset by the strike, which is directed against the Newport Rolling Mill Company, the Andrews Steel Company and allied interests, who are determined to install the open shop at any cost and to break the power of the Amalgamated Association of Iron, Steel and Tin Workers in the independent steel industry.

Because of their sympathies with the union men and their failure to maintain law and order, the civil authorities, including Mayor Joseph Hermann, Chief of Police Frank Bregel and County Judge William Buten, have been arrested by the militia, which has started out to "clean up" the city.

"The Most Lawless City."

Colonel H. H. Denhardt, military commander, has declared Newport to be the "most lawless city in the country, filled with open saloons, gambling houses, resorts of ill-fame, all run and operated with the knowledge and full consent of the city officials." More than $25,000 worth of gambling machines and devices have been destroyed and thousands of gallons of "moonshine" and other illicit liquor, estimated to be worth $500,000, have been seized by the soldiers, who today are the only responsible law-maintaining force in all of Campbell County.

Adopting the fighting slogan of "we may die, but never surrender," the striking steel workers are biding their time, while the Andrews interests are attempting to operate their rolling mill with several hundred strikebreakers and imported workmen. Despite the denials of strikers, company officials claim they are making gains in production and assert the strike will fail.

Bullet-swept homes, houses deserted by families driven by fear to seek refuge elsewhere, several half-burned dwellings and other evidences of disorder greeted the eye of the representative of THE NEW YORK TIMES as he made his way today into the militia-guarded mill zone. Cavalry and foot patrols from the ranks of the 850 guardsmen quartered in the plant were in evidence everywhere. Temporary machine-gun pits of steel sheeting and wooden ties and armored tanks commanded all street approaches to the big mill, which is surrounded by almost impregnable defenses.

Practically all that section of the city east of the business district showed evidences of the reign of terror that for months previous to the arrival of the militia held the community in its grip. The merchants and business interests, who depend largely upon the strikers for their income also have suffered losses of millions of dollars in business because of the conflict. The strikers, who disclaim all responsibility for the disorder and lawless conditions in the city, also have sustained a loss of over $3,000,000. They are undaunted, however, and claim that "money is no object," and that thousands of dollars are being poured into their strike fund by the national organization of the Amalgamated Association, and other bodies of organized labor throughout the country, who realize that defeat in this struggle threatens the whole foundation and influence of the union in the independent steel industries of the United States.

Despite the fact that thousands of shots have been exchanged between the militiamen and rioters during the many disorders, the casualties have been slight and no one has been killed. Scores of persons have been shot and slightly injured during the street fighting that has taken place in the mill zone, but only six are in a serious condition. Several guardsmen have been sent to the field hospital, maintained in the plant, with bullet wounds, having been shot by snipers who nightly used to make it a practice of firing on every visible object within and about the mill yards.

The company office, which is now military headquarters, and practically all buildings in the vicinity are marked with hundreds of bullet holes from rifles and shotguns. Houses in the vicinity, from which the snipers directed their fire, are also badly shot up, having been the targets for the machine guns and the one pounders mounted in the armored tanks, which were used in dislodging the workers' sharpshooters.

Deny Importing Gunmen.

The claims of the company officials and military commander that the strikers have imported scores of gunmen and thugs to fight their battle is denied by union officials, who point out that 90 per cent. of the workmen are Americans—born and raised in Newport, and all taxpaying home owners. Bolshevist and radical agitators of all types from all over the country, Colonel Denhardt said, have flocked into Newport with the hope of carrying on a reign of terror and anarchy, and would have succeeded had it not been for the militia.

After nearly thirty years of harmonious relations with the Newport Rolling Mill Company, the Amalgamated Association of Iron, Steel and Tin Workers called the strike last July because the company declined to recognize three local lodges of unskilled workers and to grant the unions' demand for a 12 per cent. wage increase. Both sides admit that the wage question was a minor issue and probably could have been satisfactorily adjusted if the open-shop question had not developed.

The company officials, willing to recognize Local Lodge No. 1 of skilled workers, as it had been doing for years, held a number of conferences with Michael Tigue, of the National Amalgamated Association, and other officials, but they declined to accept any proposal not recognizing the 1,700 unskilled men, who were 100 per cent. organized.

Howard Davis, general superintendent, offered a proposal by the company for recognizing the skilled workers and giving the unskilled "a comprehensive plan of employe representation, which had been tried out and is in effect at a number of large steel plants throughout the country," but it was scoffed at and publicly burned by the officials of one of the lodges.

Pointing out that the company had to force wage adjustments because competitors already had made heavy wage cuts, Superintendent Davis added: "We were meeting a union scale of 46 cents an hour, while other steel companies were hiring help at 30 and 30 cents. Even at that all the rates we offered were above the prevailing rates elsewhere. We had no intention of enforcing a starvation wage.

"Yours are the only plants of their kind in the United States in which the Amalgamated Association has undertaken to recognize and back up the organizations of unskilled workmen. This was done about three years ago and from that time on we have been experiencing nothing but trouble. Many good men belong to these unskilled lodges, but they have permitted themselves to be controlled by the radical element. The radical nature of the leaders has been fully demonstrated by the wholesale violence and cruel bloodshed for which they are responsible in a vain attempt to force us to recognize their unions and submit to their domination.

"In not signing scales with the Amalgamated Association of Iron, Steel and Tin Workers, we are simply exercising our constitutional right of making or refusing to make any contract which we may wish to make, or wish to refuse to make."

Referring to the union practices, Superintendent Davis said that in 1919 the companies spent much effort and $25,000 through experienced engineers for a plan of efficiency in movement of materials throughout their plant, with payment of bonus to employes for increased production and economies in the use of materials and supplies.

"This the men refused," he added, "even to the extent of turning back their bonus earned by this system, and with a formal rejection of the plan by the President of one of the locals in these words: 'We don't want no efficiency here.'"

Finding Union Headquarters.

Getting the union side of the controversy was no easy task, for since the militia has taken control of the city all meetings have been forbidden and the union headquarters have become an elusive proposition, being moved constantly from one place to another in an effort to evade the vigilance of the military.

After nearly an hour's searching and inquiry, THE NEW YORK TIMES representative was conducted to a small two-story frame dwelling on the river front and escorted into a barren room on the second floor, where the Central Strike Committee was in session. After showing his credentials and proving that he was not a detective or a company employe, the spokesman of the committee talked freely on the situation that had developed, but asked that neither his nor the names of the members present be divulged.

"The strikers of Newport cannot be held responsible for the lawlessness of gamblers and bootleggers," said the Chairman of the committee. "We are law-abiding American citizens who have spent our entire lives in this community and helped to make the Newport Rolling Mill what it is today.

"We can point with pride to the fact that out of the scores of raids and arrests made by the military only one of our 2,000 members has been arrested, and he was released for lack of evidence.

"The Andrews interests are out to crush organized labor and destroy the system of collective bargaining that has been in force for years. It is purely an open-shop fight.

"The troops and armed guards have made Newport another Russia. The lives of our wives and children have been endangered. Our bullet-riddled homes show what has happened here. Armed mill guards created the first reign of terror.

"Our motto is, 'We may die, but never surrender,' and you can tell the people of the world that we are standing 100 per cent. back of that declaration. The principles on which our union is founded are at stake, as well as the honor of the men.

"Picketing has been forbidden by the most sweeping injunction ever issued in this country, but we are not going to fight it, as we do not believe picketing is necessary. They are making a half-hearted attempt to operate the rolling mill, but the steel plant is down. Thugs and the worst element of labor have been imported as strikebreakers. Already many of them have been arrested and taken to other sections of the country where they are wanted for criminal offenses.

"The strikers of Newport will stay out for months. We have plenty of funds and thousands of dollars are being contributed. The people of Newport are with us and are not going to see the workers crushed by the autocracy set up by the Andrews interests, backed by the military."

Every member of the Strike Committee, it is stated, is an American citizen and has been employed three to four years in the plants affected by the strike. One gray-haired veteran arose and declared he had been working for thirty years at the rolling mill.

Following the declaration of strike last July, the company attempted to operate the rolling mill. Disorder followed. Workmen were stoned as they left the plant and nightly snipers with rifles fired on employes and the armed guards around the company's property.

The National Guard was called in December and restored order without any drastic methods and during their presence they permitted picketing and, according to Colonel Denhardt, gave the union leaders a free hand.

When the militiamen were withdrawn, rioting and lawlessness of all kinds broke out. One workman's house was torn down by strikers and their sympathizers and another one was burned out. Fireman who attempted to extinguish the flames were driven away, their hose cut and the fire chief's automobile wrecked. An attempt was made to assassinate officials. A company of Tank Corps men was rushed into the city on Feb. 2 to hold the mobs in check until other militiamen could be mobilized.

Mayor Led Parading Strikers.

"Crowds gathered near the plant, and men, women and children spat and cursed our men as they marched by," said Colonel Denhardt. "Fire was opened on us from houses and every point of advantage. There was no reasoning with them.

"Mayor Hermann and some of the city officials marched down at the head of a mob of 1,000 and demanded that we leave the city.

"City officials and police were agitating lawlessness and handicapping our work. We opened fire and soon cleared the streets. From that time on we had our hands full, being opposed by the civil authorities at every turn, who even attempted to arrest company employes who were beaten, and to release men we arrested.

"Red agitators of the worst type filled the town. Gun men and thugs of all types attempted to create a reign of terror by anarchy. We had to clean them out and we arrested over seventy of them, two of whom were taken in charge only yesterday."

During the firing in the first day's fighting the Newport police, it is said, were among those driven to cover by the troopers' bullets. Two hundred pupils of the Tenth Street Public School were sent home because of the shooting. The company offices and the east side of the rolling mill were riddled.

"Thousands of shots were exchanged," said Superintendent Davis. "At one time our men could not leave the plant for several days and we were besieged in the offices here expecting any time to be dynamited by mob members who almost gained the building one night. West Virginia or the steel strike at Gary could not have equaled the situation."

The situation that prevailed when the guardsmen entered the city is tersely described in the proclamation issued by Governor Edwin Morrow of Kentucky on Feb. 3, which said:

"Law, order and security do not exist in Newport. For the last week a reign of terror has existed. Men have been shot down in the open street. Citizens have been beaten. Women have been abused and insulted. Men have been threatened and intimidated. Homes have been fired into, and the torch has been applied. Lawlessness, brazen, open and defiant, has been supreme. Your peace officers advise me that they are powerless."

Man Is Arrested in Murder In Georgia After 48 Years

TUSCALOOSA, Ala., Feb. 27.—Forty-eight years after the killing of Peter Mooney, at Rome, Ga., George Nichols, a well-known citizen of Tuscaloosa was arrested today in connection with the crime.

George W. Favors, a Birmingham attorney who swore out the warrant for Nichols's arrest, announced that alleged disclosures in proceedings in which Nichols obtained a divorce from his wife led to the request for the man's arrest.

GUNMEN GET $4,000 AS CROWD LOOKS ON

Three Youthful Robbers Hold Up Sheffield Dairy Collector in Street.

ESCAPE IN AUTOMOBILE

Lose Pursuers Quickly After Chase Beginning in Henry Street.

While two hundred men, women and children looked on yesterday afternoon three youthful bandits held up two employes of the Sheffield Farms Dairy Company as the latter sat in a buggy in front of 54 Henry Street and escaped in an automobile with $4,000, which one of them had taken from the inside coat pocket of George Baxter, a collector for the company.

Three policemen joined in pursuit of the robbers in another automobile which they had commandeered, but the bandit car outdistanced them in a chase of half a mile through crowded tenement streets.

Later an automobile which fitted the description of the bandits' car was found abandoned at Columbia and Broome, about a mile and a half from the scene of the hold-up. The police reported that this car several hours before had been reported stolen, but they refused to reveal the name of the owner. Detectives added that they expected to capture the bandits by means of descriptions obtained from witnesses.

Baxter, who is connected with the branch of the dairy company at 531 West Twenty-eighth Street, accompanied by Elias Kramer, an assistant, started out yesterday forenoon in the buggy to make collections in smaller branches on the Lower East Side of the Saturday and Sunday receipts. They had visited twelve stores when they drove up to the branch at 54 Henry Street.

Come From Three Directions.

Kramer remained seated in the buggy while Baxter walked into the latter store. He told the police later that it was part of his work to watch out for suspicious persons and to warn Baxter when he came out. He noticed nothing unusual, he said, until Baxter had taken his place beside him in the buggy, when three young men came toward them from different directions.

"This looks like a hold-up!" he said he exclaimed to Baxter, who had taken up the reins preparatory to driving off.

Hardly had he spoken, he added, when one of the youths whipped a pistol of a large calibre from his coat pocket and shouted: "Drop those reins and both of you throw up your hands!"

Baxter and Kramer hesitated to obey the command, but the next second the other two bandits appeared on each side of the buggy and pressed pistols against their bodies. Then the first bandit put his weapon back in his pocket, and, while the two collectors held their hands in the air, he reached into the inner pocket of Baxter's coat and drew out a wallet in which the collector had placed envelopes containing the receipts from the thirteen stores.

As this bandit dropped back to the street from the step of the buggy he signaled to another youth seated in a touring car about fifty feet to the north of the spot where the robbery occurred. The latter drove the automobile up to the side of the buggy and the three bandits jumped in.

Passerby Ignorant of Robbery.

Scores of children were playing in the street about the buggy while the robbery was in progress, and men and women were passing or standing in the doorways of neighboring tenements. It was not until Baxter and Kramer began to shout "Police! Robbers!" however, that they realized that a hold-up had taken place.

Kramer whipped up his horse and started in pursuit of the thieves, who by that time had crossed Catherine Street at the next corner and were proceeding toward Oliver Street, one block further on, which is the southerly terminus of Henry Street and half a block from the home of former Governor Alfred E. Smith.

Many of the men and boys who had witnessed the robbery joined in the chase, and their cries drew the attention of three policemen. A taxicab just then turned into Henry Street from Catherine Street, and the policeman and Baxter jumped into it and started after the thieves. The pursuit led them one block east of Madison Street and north to Market Street. When the pursuers reached that corner they were told that the bandit car had turned east to Monroe Street and continued north. The taxicab followed the trail of the bandits to Pike Street, but lost all trace there.

One of the policemen then telephoned a description of the bandits' automobile to the Oak Street Station and a general alarm was flashed over police telephones to policemen and detectives on duty on the lower east side. About an hour later a policeman reported to the Clinton Street Station that the automobile believed to have been used by the robbers had been abandoned by four youths at Columbia and Broome Streets about half an hour before. He added that persons in the neighborhood said they looked like Italians.

THIEF WAITS ON TRADE IN TEA STORE HOLD-UP

Robbers Find Cash Register Empty, So They Beat Clerks Before Going.

Peter O'Beirne and Elary Price, manager and clerk, respectively, of an Atlantic and Pacific tea store at 338 Ninth Avenue, had just opened for business yesterday morning when three men, flourishing revolvers, entered and ordered them to backstep into a rear room. While two of the intruders remained on guard over the grocery employes the third took off his coat and hat and waited on a customer who came in.

Then he opened the cash register, which was empty. He called out this fact to his accomplices in the back room and they proceeded to relieve O'Beirne and Price of their personal funds, amounting to $10. Disappointed over their small haul, the thieves kicked and beat their prisoners and warned them not to make an outcry.

The trio joined a fourth man, who served as a lookout, and fled. It was believed they had an automobile near. O'Beirne, in reporting the robbery to the police of the West Thirtieth Street station, said the thieves had overlooked $200 hidden elsewhere in the store. O'Beirne, who lives at 26 Schurz Avenue, Long Island City, said he recognized one of the men as a member of a party of thieves who robbed the store three weeks ago of $135.

GET $286 BUT MISS $1,000.

Robbers Held Up a Grocery Store in Brooklyn.

After forcing two employes of the Thomas Roulston chain grocery store at 359 Broadway, Brooklyn, into the rear room yesterday morning, two armed bandits escaped with $286. They overlooked $1,000, which was in a drawer. One of them ordered half a pound of butter, and while Albert J. Alcock, the manager, was waiting on him, both robbers drew pistols and ordered Alcock and Thomas Gaffney, a clerk, to throw up their hands.

When they got the two men into the rear room the robbers searched them. After pocketing the loot, the thieves placed their victims behind an icebox and warned them that if they attempted to give an alarm they would return and kill them.

Harding Commends Denby's Economy Move In Transferring the Columbia to Ship Board

Special to The New York Times.

WASHINGTON, Feb. 27.—The steamship Columbia, formerly the Great Northern, which has been in use by the navy, has been transferred to the United States Shipping Board by an Executive order issued by President Harding. On Feb. 23 Secretary Denby wrote to the President, suggesting this step as part of the policy in reducing expenditures by the navy as contemplated in the treaty adopted by the Conference for the Limitation of Armaments.

In recommending the transfer Secretary Denby wrote that the Columbia, "which is now used as the administrative flagship of the Atlantic Fleet, while deemed by the department a very desirable feature in the administration of the fleet and of probable tactical value in time of war, cannot be considered absolutely essential to the effectiveness of the fleet."

In announcing his decision President Harding sent this letter to Secretary Denby:

The White House, Washington, Feb. 24.

My Dear Secretary Denby: I am writing to acknowledge your favor of Feb. 23, in which you recommend to me the transfer by Executive order of the United States steamship Columbia (formerly the Great Northern) to the Shipping Board for such disposition as may commend itself to that branch of the Government. I very greatly appreciate this recommendation on your part. It is very prompt proof of the earnest endeavor of the Navy Department to minimize its expenditures, in full harmony with the reduced cost which was the impelling thought in the Conference for the Limitation of Armament. I am sure this voluntary surrender of the Columbia will appeal to the very cordial approval of the Congress and give renewed assurance to the public that the Navy Department desires to be 100 per cent. efficient, though always mindful of the burden upon the public which inevitably attends its maintenance.

I have issued the Executive order making the transfer suggested. Very truly yours,

WARREN G. HARDING.

The transfer of the Columbia brought forward again the controversy among naval experts as to the advisability of the officer in command of a fleet in action being on the flagship in the firing line. Some of the experts have contended that the commanding officer should be on a fast ship behind the line. The Columbia, which was one of the fastest vessels turned out by the Shipping Board, was an ideal craft for this purpose. The surrender of the vessel to the Shipping Board may mark the abandonment of that theory.

BOSSED BY A GIANT, BANDITS HOLD UP 19

Swarthy Trio Rob Brooklyn Chain Store Crowded With Customers.

LEADER COURTLY TO WOMEN

Forbids Companions to Molest Them and Bows as Gang Leaves With $500.

Three swarthy bandits, one of them a giant in size, shortly after 6 o'clock last evening, held up three employes and sixteen women customers in the chain market conducted by the H. C. Bohack corporation, at 3,005 Fulton Street, in the Cypress Hills section of Brooklyn. They escaped in an automobile with $500 obtained from two cash registers.

The tallest bandit, his hands clutching pistols in his overcoat pockets, stood in the doorway of the store while his companions rifle[d] the cash register, and admonished the other robbers not to harm the women, whom they had driven away from the counter with automatic pistols. The trio are believed to be the same bandits who during the last four months have held up many stores of the kind in Brooklyn. The robbery showed evidence of having been carefully planned, and was carried out so coolly that there was no doubt in the minds of the witnesses that they were experienced.

The business is conducted as a combination grocery and butcher store. William Niewohner, of 44 Evergreen Avenue, who formerly was a ship's cook in the navy, was waiting on four women behind the meat counter when the two undersized bandits entered. No attention was paid to the visitors at first. They watched Niewohner and an assistant wait on two of the women for a few minutes, when suddenly the attention of everybody in the place was drawn to the tallest robber when he announced in a loud voice: "Everybody stand still; this is a hold-up."

Cover Manager With Guns.

Henry Hein, manager of the grocery department, who lives at 1,827 Catalpa Avenue, started to move toward the door, when the two undersized robbers pulled pistols from their coat pockets and covering him and the other two employes said, "Throw up your hands, and move away from those cash registers."

Two of the women standing in front of the grocery counter began to scream, but their cries were brought to a quick halt when one of the two short bandits ran toward them with his pistol.

"Cut that out," commanded the tall bandit in the doorway. "There's no need of gunplay here, when we have women to deal with. Now, ladies," he continued, "just step back from those counters. Keep your mouths shut and I'll see that no harm comes to you."

As he spoke the women backed against the wall opposite the counters, and then the two short robbers walked toward the cash registers. James Kafferty, Neiwohner's assistant, did not move far enough away from the register behind the butcher's counter, and one of the robbers hurried over to him. Shoving his pistol in Kafferty's face, he warned, "If you get fresh, young fellow, I'll send a bullet through your head."

Then he ordered the three employes to put their hands up higher. As his two companions were rifling the registers, one of the terrorized women exclaimed: "Oh, I'm going to faint."

"Please don't faint, madam," urged the bandit in the doorway. "You may cause some shooting."

A few seconds later another woman started to walk toward the street, but the tall bandit, gently shoving her back, said: "Sorry, madam, but you can't leave just now."

Leave in a Waiting Car.

By that time the two bandits behind the counters had walked toward their confederate, stuffing bank notes and silver in their overcoat pockets. The tall bandit told them to walk into the street, and turning to those in the store said: "Now if anybody attempts to follow us, we'll shoot, and shoot to kill."

Then he slammed the door behind him and followed the other bandits around the corner into Linwood Street, where they jumped into an automobile in which a fourth man was seated with the engine running. As the three hold-ups leaped into the machine, the chauffeur sent it ahead with a jerk into Fulton Street, and turned north in the direction of Arlington Street. In doing so he brought the bandits past the store which they had just robbed, and the tall bandit, standing up in the tonneau of the car, doffed his slouch hat with a gracious air to the women who by that time had bolted to the sidewalk.

Niewohner and the other two employes of the place burst through the crowd of women as the car shot by, and started in pursuit. The tall bandit laughingly commented to his confederates on the futile efforts of the butcher to catch up with their machine. When the chauffeur of the bandit car reached the Arlington Street corner he turned into that thoroughfare on two wheels, and before the pursuers had run the length of the block, the robbers had disappeared.

HALF MILLION GIFT TO N. Y. UNIVERSITY

General Education Board Varies Plan for First Time by Outright Donation.

WILL BE USED TO PAY DEBTS

Decision Due to the School's Service in Training Working People.

Departing for the first time in its history from its regular procedure, the General Education Board yesterday announced a gift of $500,000 to New York University to aid that institution in meeting its outstanding obligations. At a meeting of the New York University Council yesterday afternoon it was announced that the council would accept the aid, which was only too welcome at this time.

"For some time past the alumni of the University have been engaged in a campaign to raise some six and one-half millions of dollars in order to meet the more urgent needs of the institution," a statement issued by the University said. "Toward this fund the General Education Board had subscribed $350,000 on the usual conditions, that the principal sum should be held intact as productive endowment, that it should be matched by other pledges in a considerably larger amount and that the university should be free from all indebtedness before applying for payment from the Board."

This campaign had made substantial progress but serious obstacles were encountered, it was added. The mortgages on the university property in Washington Square and in Trinity Place, amounting with other outstanding obligations to a formidable sum, were about to be augmented by the expense of taking over for school purposes the greater part of the eleven-story building at Washington Square occupied for many years by the American Book Company as tenant.

"This, added to the indebtedness already pressing upon the institution," said the statement, "would carry its outstanding obligations to an aggregate not far from $1,500,000.

"This is the situation which the university authorities recently laid before the General Education Board. In response to their request, the Board has now agreed that its subscription may be shifted from general endowment to the meeting of these obligations. At the same time they have raised the amount of their subscriptions to $500,000, or one-third of the full amount which the university needs for this immediate purpose. Of the $1,000,000 remaining, the university has subscriptions in hand amounting to over $500,000."

Dr. Wallace Buttrick, President of the General Education Board, commenting upon the action of that body, said yesterday:

"The Board passed this vote because it is convinced of the great importance to the community of the work that New York University is doing. We have been particularly impressed with the value of the part-time and overtime instruction which enables working young men and women to obtain a college education. We believe that the best way to help the institution is to enable it to clear off all its outstanding obligations. We note with pleasure that, by extreme economy, the institution has lived within its income for the past three years. To pay off its mortgages and all other obligations will have the effect of an increase of productive endowment for the whole university, through the saving of interest charges.

"It is the longest step yet taken toward putting the university on a sound financial basis. Every division of the university will be strengthened by this action."

LOCKWOOD GETS MORE TIME

Senate Votes to Prolong His Committee's Life Another Year.

Special to The New York Times.

ALBANY, Feb. 27.—Without a murmur of dissent the Senate adopted tonight the concurrent resolution prolonging the life of the Lockwood committee for another year and giving that body an additional appropriation of $119,000, of which $40,000 is for new work.

Senator Lockwood called up his resolution after the Senate had gone through its third reading calendar. The resolution will go to the Assembly tomorrow, when that body, in all likelihood, will concur immediately.

Other Jury Duty for Sheriff's Jury.

Special to The New York Times.

ALBANY, Feb. 27.—By a vote of 102 to 8 the Assembly passed tonight the Ullman bill providing that the 450 members of the New York Sheriff's jury shall no longer be exempted from other jury duty.

Champions of Evolution

Two distinguished scientists, Professor Henry Fairfield Osborn and Professor Edwin G. Conklin, will answer William J. Bryan's attack on Darwinism, published in The Times last Sunday.

The New York Times

NEXT SUNDAY

Order from your newsdealer in advance

WANTS VOLUNTEERS TO SIT AS JUDGES

Moses H. Grossman Presents Plan to Clean Up New York's Crime Cases.

WOULD HAVE 21 RESERVES

Proposes That Governor Shall Designate Lawyers for Temporary Service in Emergencies.

Special to The New York Times.

ALBANY, Feb. 27.—Former Judge Moses H. Grossman of Grossman, House & Vorhaus of New York City unfolded to Governor Miller late this afternoon a plan for relieving the congestion in the Court of General Sessions in New York City.

Briefly, the plan is to have a legislative act passed so that Governor Miller could appoint twenty-one additional Judges of the court, who would, in effect, be an auxiliary to the present bench of seven. This will be a permanent body, but will come into active existence only to meet a particular emergency, such as the present crime wave in New York City.

Judge Grossman pointed out that the men so appointed might be called Auxiliary Judges or Commissioners of that court, or any other appropriate name which would properly describe or designate their position. They would serve without compensation, if necessary, or be paid for the time actually spent in presiding at trials at the same rate as the regular Judges of the Court of General Sessions, which is $50 a day. While presiding at trials they would sit as judicial officers and have all the powers, duties and functions of the regular Judges of the court.

The new measure, which it is proposed to offer as soon as possible, will provide that a defendant or the District Attorney may move for an immediate trial, and if both consent an order shall, or if either oppose, an order may, be made by a regular Judge of the Court of General Sessions directing that the trial of the particular defendant be had at once, before one of the temporary Judges designated in order from the list of appointments originally made by the Governor. The court also may, on its own motion, direct immediate trials before these auxiliary Judges.

Judge Grossman laid stress on the fact that the inability to try indicted men was one which the criminal element appeared to enjoy. They could readily get bail, he said, and then go out and commit other crimes, although under indictment for the first. The present situation has operated to the advantage of the hardened criminal, he said.

The auxiliary judges would sit anywhere that was most convenient, or wherever the county would provide a courtroom. No extra prosecuting officers would be required.

The auxiliary judges would serve as long as the emergency existed. When a case was disposed of the Judge would go back to his regular work, if there were no other cases ready for trial, but in a few days he would be available for another case. In this manner, Judge Grossman told the Governor, it would not be long before the court calendars, now badly congested, would be cleared up and men under indictment would either be freed or sent to prison.

Juries for these trials could be empanelled in the several parts of the court now existing and be instructed to appear before the auxiliary judge or commissioner designated in the order, so that no additional judicial machinery or expense would be required.

ADDS $4,000,000 TO CITY'S PAYROLL

Senate Passes Bills Increasing Salaries of Police, Firemen and Tax Commissioners.

Special to The New York Times.

ALBANY, Feb. 27.—Bills providing for salary increases in the New York City Police and Fire Departments, which, according to the estimate of city officials, will swell the city budget by approximately $4,000,000 annually, were rushed through to final passage on a "quick" roll call in the Senate tonight. Senator Burlingame of Kings is sponsor for the measures.

One put through in furtherance of a bipartisan deal provides for salary increases of $2,000 for each of the seven members of the New York City Tax Commission, a bipartisan board. Lewis M. Swazey, Republican leader of the Seventeenth Assembly District in Brooklyn, where Senator Burlingame lives, is a member of the commission.

Senator Meyer protested against the bills, three in number, on the ground that the New York City Administration had filed protests against the proposed increases.

"The legislator should not send bills of this sort down to Mayor Hylan unless the Administration has asked for them," said Senator Meyer. "We will only get criticised for it."

Members of the Republican majority, including Leader Lusk, vied with the Tammany men in the rush to the support of what is declared by many the biggest raid on the Treasury in years.

Minority Leader James J. Walker, however, dissented and voted against the three bills on the ground that to pass them would involve interference with the exclusive business of the Board of Estimate.

The vote on the bill increasing the salaries of Tax Commissioners was 37 to 7. On the other two bills the vote stood 41 to 7.

The seven Senators recorded in the negative on all three measures were Davenport of Oneida, Meyer of New York, Robinson of Herkimer, Simpson of Kings and Tolbert of New York, Republicans; Straus and Walker of New York, Democrats.

Senators Bloomfield of Chenango, Hewitt of Cayuga and Kavanaugh of Saratoga, reRpublicans, and Cotillo, Downing and Sheridan, Democrats, all of New York, failed to vote on the Tax Commission bill. All except Senator Bloomfield voted for the other measures.

The Burlingame measure, affecting the Police Department, provides for the following salaries and increases: Chief Inspector, not less than $7,500; Captain, from $2,750 to $4,000; surgeon, from $3,500 to $4,400; Lieutenant, from $2,000 to $3,300; sergeant, from $1,500 to $2,700; patrolmen, first grade, $1,400 to $2,500; second grade, $1,300 to $2,100; third grade, $1,200 to $2,040.

The following increases are provided for members of the Fire Department: Deputy Chief, $3,200 to $5,500; Battalion Chief, $3,300 to $4,400; Captains or foremen of company, $2,700 to $3,700; Lieutenants or assistant foremen, $1,800 to $3,200; engineers, $1,600 to $2,520; firemen, first grade, $1,400 to $2,500; second grade, $1,020 to $1,980; third grade, $1,000 to $1,769; fourth grade, $800 to $1,769.

The bills now go to the Assembly.

MAKES WOMEN ELIGIBLE.

Senate Passes Bill Giving Them Places on County Committees.

Special to The New York Times.

ALBANY, Feb. 27.—The Senate passed tonight without dissent the bill introduced by Assemblyman Livermore of Westchester which would prepare the way for the membership of women on county political committees by providing for two members instead of one being elected from each election district. Governor Miller recommended a measure of this sort in his annual message.

"Is this the bill that is identical with the bill I introduced last year and which did not do so well?" asked Minority Leader Walker. When informed that it was he remarked:

"Well, plagiarism is no crime in the Legislature, so I am not going to find fault."

The Livermore bill now goes to the Governor for approval.

Twelve Children in 5 Years Is Kentucky Couple's Record

Special to The New York Times.

BROWNSVILLE, Ky., Feb. 27.—Parents to twelve children in five years is the distinction that has come to Mr. and Mrs. William Poteet, living here. Their union was first blessed with four pairs of twins and a heavily laden stork has just delivered a quartet, all of whom are living and healthy.

The other eight are getting along well. The couple have been married less than six years.

ASSEMBLY VOTES TO SEAT CLAESSENS

Twice Expelled Socialist Declared Entitled to Place Held by Murray Felenstein.

ROWE WILL ASK EXPULSION

Little Support Expected for Ouster Resolution After Claessens Has Been Sworn In.

Special to The New York Times.

ALBANY, Feb. 27.—Another Socialist ouster attempt looms tonight in the Assembly.

After a resolution offered by Assemblyman Lown of Yates, declaring that August Claessens, Socialist, twice expelled from the Assembly, was entitled to the seat held by Murray Felenstein, Democrat, of the Seventeenth Manhattan District, had been adopted by a vote of 131 to 5, Assemblyman Rowe of Erie, Chairman of the Judiciary Committee, announced that he would offer a resolution tomorrow morning to oust Claessens.

Assemblyman Rowe said he would have offered the resolution tonight but that he found Claessens could not be sworn in because the office of the Secretary of State was closed. The Rowe resolution will declare Claessen's seat vacant on the ground that he is disqualified because of his previous expulsion from the Assembly.

Those who voted against the Lown resolution to seat Claessens were Assemblymen Burchill and Cuvillier, Democrats, of New York; Dobson, Republican, of Seneca; Soule, Republican, of Onondaga, and Zimmermann, Republican, of Erie.

Only One Against Report.

The report of the Judiciary Committee, which declared that Claessens was elected last November over Felenstein by 453, was adopted after a short debate. Assemblyman Cuvillier was the only member who voted against its adoption.

Several of the members who voted in favor of the Lown resolution to seat Claessens said they wanted it understood that they might vote differently on a resolution to oust the Socialist after he had been seated, but they believed, he was entitled to a seat under the findings of the Judiciary Committee.

Cuvillier said he refused to sign the report of the Sub-Judiciary Committee because it found that fraud had been committed.

"If Claessens were defeated by fraud, then I say the seat is now vacant," he declared.

Minority Leader Donohue replied that nowhere in the report was there any reflection on either the Republican or the Democratic Party.

"Speaking for every member of the Democratic Party in this House," said Mr. Donohue, "the report shows that Mr. Claessens certainly received more votes than the Democratic candidate, and it would ill-become any member of the Democratic Party to oppose the adoption of the report."

"Claessens can't wipe off the stain of disloyalty and treason to this country which is on him," Mr. Cuvillier declared.

"I am absolutely opposed to the Socialist Party and to their platform, but this Assembly should see that every man gets a square deal," said Assemblyman Kahan.

It is asserted tonight that the Republican leaders in the Legislature will not stand for the ousting of Claessens. It is expected that Assemblyman Rowe will have "about a handful" of members of both parties supporting his resolution to expel Claessens, and that it will be voted down by a big majority after a debate tomorrow.

OFFERS SOLDIERS' AID BILL.

Cuvillier Wants Benefits Paid to Relatives of Men Who Died.

Special to The New York Times.

ALBANY, Feb. 27.—Under a bill introduced tonight by Assemblyman Cuvillier of New York, a Soldiers' Relief Commission would be created to pay benefits to surviving next of kin of World War veterans and to disabled veterans of this State. The measure carries an appropriation of $10,000,000 for the payment of benefits, and $75,000 for expenses of the commission for one year.

The measure provides that the next of kin of any soldier, sailor or marine who died of disease contracted in the service would receive $1,000. Honorably discharged veterans disabled by wounds or sickness contracted in service would receive not less than $100 nor more than $250.

The commission would consist of the State Controller, the State Adjutant General and the State Adjutant of the American Legion. While its members would serve without pay, they would have the power to appoint a Secretary at $6,000 a year, "and such other employes and assistants as are necessary."

Mr. Cuvillier proposed in a separate resolution that the Legislature ask Congress to cancel a loan of $4,000,000 granted to New York in 1836, so that the money could be used in paying pensions to dependents of war veterans.

TO BRAND SKIMMED MILK.

Legislature Urged to Pass the Ferris-Witter Bill.

ALBANY, Feb. 27.—Legislation designed to force the branding of skimmed or filled, evaporated or condensed milk, was urged today at a hearing before the Assembly Agriculture Committee on the Ferris-Witter Skimmed Milk bill. Supporters of the measure, led by Byrne A. Pyrke, Commissioner of Farms and Markets, included representatives of the Dairymen's League and other dairy interests.

Miss Laura A. Cauble, representing the Bureau of Nutrition of the Dairymen's League, and Albert Manning, Chairman of the Agricultural Conference Board of New York State, spoke for the measure. O. R. McKee, representing a condensed milk company, opposed the measure.

TO MERGE STATE OFFICES.

Senate Would Make Engineer and Public Works Single Body.

ALBANY, Feb. 27.—The Burlingame bill, proposing a constitutional amendment to abolish the offices of State Engineer and Surveyor and State Superintendent of Public Works and Deputy, and to create a single office for the work now done by both, was passed in the Senate tonight by a vote of 45 to 1, Senator Bernard Downing, Democrat, of New York, voting against it.

The Ferris bill, proposing an amendment to the Constitution to authorize the use of not more than 3 per cent. of the State forest preserve for the development of water power, was passed by the Senate by a vote of 30 to 8.

The Senate passed the Lowman bill to increase the fee for the registration of motorcycles from $3.50 to $5.

MILLER TURNS DOWN INDUSTRIAL COURT

Declares Bill to Establish It Gives State Too Much Power Over Labor.

SAYS IT CAN'T FIX WAGES

Governor Doubts Ability to Make People Work for Unsatisfactory Pay.

MUST BE LEFT TO CONTRACT

Holds the State Can Properly Set Up Mediation and Arbitration Machinery.

Special to The New York Times.

ALBANY, Feb. 27.—With a public hearing on the Duell-Miller Bill to establish an Industrial Relations Court for prevention of strikes fixed for Wednesday, Governor Miller made a statement this evening, which, it is believed, virtually sounds the death knell of that measure.

The Governor said that the bill, which has the backing of many sincere friends of arbitration as a preventive of strikes, in his opinion, went too far in the direction of establishing State control over labor to prove acceptable to the people of this State.

"I had no hand in the preparation or introduction of those bills," said Governor Miller. "I have given such time to a study of them since they have been introduced as I have had at my disposal. If the bills should be sent to me I should, of course, have to examine them with a great deal more care than I have yet been able to give to them.

Thinks Bills Go Too Far.

"I have no hesitation, however, in saying that, from the examination which I have now been able to give to them, I am of the belief—and the more I study them the more my conviction grows—that they go a great deal farther in the direction of establishing State control over labor and industry than the people of this State are prepared to accept.

"One of the fundamental objections to the bills, as the matter appears to me, is that they undertake to set up a judicial machinery to adjudicate on questions which I do not think are subjects of adjudication; for example, the question of wages. That is a matter of contract. It can't properly be made the matter of judicial determination, according to any settled or known principles of law.

"I doubt very much that the State can undertake, for example, to compel people to work for less wages than they are willing to work for, and I do not think that a judicial tribunal can adjudicate the kind of questions which must necessarily be left to contract.

"What the State can properly do, it seems to me, in the way of helping in the settlement of industrial disputes is along the line of endeavoring to secure fair dealing to prevent abuses; to, as far as it can, set up machinery for mediation and arbitration, and I think that perhaps the greatest thing it can do is to secure exact information of the facts involved in these disputes, so that the public may know what the facts are."

Little Chance for "Jury" Bill.

Governor Miller said he had not studied another bill introduced by Assemblyman C. P. Miller of Genesee, chairman of the Committee on Labor and Industries, which provides for the impanelling of a representative statewide "jury" to sit as arbiters in industrial disputes, when called upon to do so by the State Industrial Commission. It is not thought that the Legislature is in a mood to take favorable action on this measure at the present session.

The Duell-Miller bill was introduced at the request of the New York Board of Trade and Transportation. It would make strikes and lockouts unlawful until the disputes involved had been placed before the State Industrial Commission and thirty days had been devoted by the commission to an attempt to arrive at an amicable settlement of the questions at issue.

The Duell-Miller bill remains in the Committee of Labor and Industries in both the Senate and Assembly. The Miller Labor "Jury" bill has been advanced to the order of second reading in the Assembly.

1,000 WILL PROTEST ANTI-STRIKE BILLS

Gompers to Head State Union Protesters Against Duell-Miller and Miller Measures.

Approximately 1,000 representatives of the 1,200 local unions in New York State are expected to attend the hearing in Albany tomorrow on the anti-strike bills, according to a statement yesterday by William F. Kehoe, Secretary of the Central Trades and Labor Council.

Samuel Gompers, President of the American Federation of Labor, will lead the forces in opposition to the bill. He will arrive here today, and will leave for Albany after conferences with leaders.

Every train that leaves the Grand Central Station after 2:30 this afternoon will carry delegations of labor representatives to Albany to make a vigorous fight against the Duell-Miller bill prohibiting strikes and the Miller bill making arbitration compulsory.

An organization meeting of union factions from all parts of the State will be held at 10 o'clock tomorrow morning at Knights of Columbus Hall, 181 North Pearl Street, Albany, and speakers will be selected. They will include officers of the New York State Federation of Labor, the Central Trades and Labor Council, and representatives of many of the large central labor bodies in various cities.

The joint hearing on the bills will be held in the Senate Chamber at 1 P. M. tomorrow, and the labor representatives will march to the Chamber in a body.

Following the hearing, an executive session of the labor group will be held at 8 P. M., and a "Declaration of Principles," embodying labor's future attitude on measures similar to those proposed in Albany, will be adopted.

"It is our intent that our delegation shall march upon the Capital and let our legislators know in no uncertain terms that we do not want serfdom inaugurated in the State of New York by legislative enactment," said Kehoe. He also said that organized labor in this State has decided to go into every Senatorial and Assembly district and to organize by blocks and districts, in an effort to persuade the legislators to vote against the proposed bills.

He was asked if labor would go to the polls next Fall and wage an active campaign against those lawmakers who voted for the bills if they stand for reelection.

"That is one of the things that will be in the Declaration of Principles to be adopted Wednesday night," he replied.

Frank Gardiner, Secretary of the Board of Trade and Transportation, which sponsors the measures, said that a group of twelve or fifteen members of the organization would be present at the hearing tomorrow. The Board of Trade delegation will be headed by William McCarroll, Chairman of the Committee on Employers and Labor, and will leave New York on the 8:25 train tomorrow morning.

Prices realized on Swift & Company sales of carcass beef in New York City for week ending Saturday, Feb. 25, on shipments sold out, ranged from 11 cents to 16 cents per pound and averaged 12.76 cents per pound.—Advt.

PIPP AND MEUSEL SIGN WITH YANKEES

Call of Diamond Proves Too Strong for Resistive Power of Two Holdouts.

RUTH IS NEXT IN LINE.

Colonel Huston Leaves for Hot Springs to Use Persuasive Eloquence on Thespian.

That the call of the Southland is stronger than even the multiplied appeal of the dollar was in evidence in the Yankees' home office yesterday afternoon, where the signed contracts of no less than two highly important cogs in the machine were duly received and registered. Wally Pipp, who ranks next in importance to the Mayor of Grand Rapids, quite exceeding the Common Council in his influence as a leading citizen, made it known by letter received at the Yankees's local headquarters that he was not only willing but anxious to do a bit of first basing for the champions of the American League. Wally stated that his Winter in Grand Rapids had been highly interesting and successful, but that it had in no wise dulled his appreciation of the excitement of an afternoon on the greensward. Hence, having signed the contract, Pipp stated that he was on his way by the shortest route to Louisiana and that he expected to be able to get into condition in no time at all. Merely the thought of baseball was enough to persuade him that, as between New Orleans and Grand Rapids, the furniture capital belonged considerably below even a second division possibility. The sum and substance of his intimation was that he couldn't get to New Orleans soon enough.

Bob Meusel's signed contract also was received in West Forty-second Street yesterday. Bob, who recently took to himself a wife, has decided that this is a serious world and that such things as holding out from desirable baseball contracts and such like are among the frivolities of life that staid married men can have nothing to do with. Consequently, Mr. and Mrs. Meusel are already on their extended honeymoon, with New Orleans as their ultimate objective. They will arrive the latter part of the week.

Only Four Yankee Holdouts.

There are now only four holdouts from the Yankee list, as a result of the joining up of Pipp and Meusel. Colonel Huston is leaving today for Hot Springs, where he expects no difficulty whatever in arriving at satisfactory conclusions with the well-known actor, George Herman Ruth. Thespianism is not understood to have so far altered the Babe's judgment as to cause him to refuse to listen to reason and, whether his hopes that Judge Landis will soften the five weeks' sentence happen to be realized, Ruth is likely to join the fold without any more persuasion than would make the average man on a $10,000 salary think he had been uplifted to a millionaire standard. Incidentally, Bob Meusel was in Ruth's barnstorming party last Fall and Bob has come to terms as stated above. So everything looks lovely for the Behemoth to fall into line. Meusel wired to the Colonels for transportation to New Orleans, which was promptly wired back to him.

While Colonel Huston is in Hot Springs he may also have a word or two to say to Carl Mays and Wallie Shang, both of whom are also numbered among the holdouts. The Colonel has a persuasive eloquence, with a dollar sign accentuation, and, while Mays and Shang will probably endeavor to assume a stern and forbidding aspect at the start of negotiations, they are expected soon to learn how to look pleasant.

Frazee Signs George Burns.

H. H. Frazee, owner of the Boston Red Sox, summoned the newspaper men yesterday afternoon to make announcement that he had signed George Burns, the veteran first baseman, who went to Boston from Cleveland in the deal for McInnis. Alex. Ferguson, transferred from the Yankees, also has signed with the Red Sox. There are rumors of a big deal in the Frazee camp, but they could not be traced to their lair yesterday.

Charlie McManus and Mark Roth of the Yankee business staff headed a party which left the Pennsylvania Station here for New Orleans yesterday afternoon. There were not any players in the party, but Chick Fewster was due to get aboard at Baltimore. Chick will have ten newspaper men as his companions on his trip to New Orleans, and if he receives no publicity as a result he should know whom to blame. Scout Joe Kelly also joined the party at Baltimore. Doc Al Woods, the trainer, kept a weather eye over the baggage and the newspaper man and stated his preference as between the two for the baggage. When the baggage goes astray, said he, with an evident appreciation of the power of the press, you can, at least metaphorically, kick somebody in the shins and swear at 'em.

ELEVEN PHILLIES EN ROUTE.

Nine Pitchers in Manager Wilhelm's Party Heading for Florida.

PHILADELPHIA, Feb. 27.—Eleven members of the Philadelphia National League Baseball Club, headed by Manager Irving Wilhelm, left tonight for the training camp at Leesburg, Fla., which they will reach Wednesday. The players included nine pitchers—Meadows, Ring, Baumgartner, Behan, Betts, Snover, Sullivan, Smith and Weinert—and Wrightstone and Parkinson, infielders.

Another section of players has been instructed to report at Leesburg March 2, and the last group on March 8.

Arthur Fletcher, who was reinstated recently by Commissioner K. M. Landis, is expected to report at Leesburg this week from his home at St. Louis.

SENATORS BEGIN PRACTICE.

Thirteen Recruits Among Players in First Workout at Tampa.

WASHINGTON, Feb. 27.—Thirteen recruits, some of whom at least are counted on by President Griffith to aid the Washington Americans in their fight for the championship, were in the advance guard of Senators that started Spring training work today at Tampa, Fla.

The recruits who, according to dispatches received here today, arrived at the Florida camp yesterday, include five pitchers. The club members, recruits and veterans alike, will take their workouts for several days under the guidance of President Griffith. Manager Milan will arrive at camp later in the week.

NEAL BALL GOES SOUTH.

Released by New Haven, Will Manage Augusta (Ga.) Team.

Special to The New York Times.

NEW HAVEN, Conn., Feb. 27.—Neal Ball, veteran American Leaguer, will pass out of the Eastern League. He was released today by George Weiss, owner of the New Haven team. It was announced that he has signed a contract as manager and field captain of the Augusta (Ga.) team.

Ball has played second base for New Haven and acted as field captain for four years, and the fans keenly regret his departure. Last year he was one of the leading batsmen of the league. His long career with Cleveland, New York and Boston in the American circuit and his triple play, unassisted, are recalled by his transfer to Augusta.

Yost Emphatically Denies That He Intends to Resign

Special to The New York Times.

ANN ARBOR, Mich., Feb. 27.—Absolute and final denials of statements that he is to resign from his present position were made here today by Coach Fielding H. Yost, director of athletics of the University of Michigan, when he was informed of such reports carried the country over.

"I have just begun my real work at Michigan," Yost declared, though he has already been with the university for more than twenty years as head football coach, "and I am not considering resigning."

HUGGINS IS ON JOB TO SIGN HOLDOUTS

Manager of Yankees to Discuss Problems With Colonel Huston at Hot Springs.

Special to The New York Times.

HOT SPRINGS, Ark., Feb. 27.—Miller Huggins, Yankee manager, arrived here this morning, right on the dot and ready to talk business with those of his men, Mays, Shawkey, Ruth and Schang among them, who have not signed contracts. Huggins is on his way to the training camp at New Orleans, but dropped off here to meet Colonel Huston, who is expected here shortly. Word came from the New York office for Huggins to meet his boss here.

The main object of the Huston-Huggins conference will be to bring Ruth into line. Ruth declined to go to New York to talk terms, so New York had to come to Ruth. The Babe spent most of the day golfing, and there was no chance to get his ear until evening.

"The message from New York did not say what Colonel Huston wanted to see me about," Huggins explained this morning, "but I imagine it is to do business with the Babe. As to what will be done about the others, I shan't know until I have talked with Colonel Huston. The matter of contracts is one I have not been as close to as last year.

"So far as I know, there's nothing whatever to this talk of trading Mays or Ward, and I think I would know, for that is my department. I have not the slightest intention of trading Mays. Having built up the best pitching staff in the game, I want to keep it. What I want most right now is another outfielder, but I have no idea where I am going to get one. We'll start with Miller and Fewster, and trust to luck to get another one."

Bob Shawkey started out early this morning for the golf links, accompanied by Ruth. Not long after Shawkey arrived yesterday Frank Baker appeared in the offing. Hank Gowdy of the Boston Braves favored the community with his sunny presence this morning, and the community needed it, for the sun has not been seen here since the former part of last week. Joe Bush came on the train with Huggins. He has signed, but Sam Jones is still a holdout.

The four Giants, Smith, Causey, Ryan and Gillenwater, took leave today of Hot Springs. They are off to report to McGraw at San Antonio.

MANY BIDS FOR MOHARDT.

Six Clubs Sought Notre Dame Star Who Is Tiger Rookie.

NOTRE DAME, Ind., Feb. 27 (Associated Press).—When Johnny Mohardt leaves Notre Dame University late in February to go South with the Detroit American League Baseball Club, organized baseball will have a man who closely approaches the ideal college product. Mohardt has reached the pinnacle in college baseball and football, and is a monogram man in track. He has completed one of the most difficult courses the university has to offer, with a general average of over 90 per cent. for his four years' work.

Mohardt came into national prominence late in the football season of 1920, when he rivalled George Gipp's performance in the football game at West Point which made Gipp an all-American. He was Captain of the Notre Dame baseball nine of 1921, but the first major league offers that came his way were referred to Coach Rockne. Mohardt retained his amateur standing and returned for his final year on the gridiron.

Pittsburgh, Cleveland, Cincinnati, Detroit and the National League clubs of Chicago and St. Louis made offers to Mohardt. He finally cast his lot with Ty Cobb and President Navin of Detroit upon receipt of their promise that he would be allowed to leave major league ball in time to enter the medical school in the Fall.

Mohardt has an exceptionally strong arm, is a speedy base runner and has batted near 330 during his three years of competition at Notre Dame. He played centre field and has done an occasional turn in the pitching box.

RING LEAVES FOR SOUTH.

Phillies' Pitcher Loses 20 Pounds in Reducing Workouts Here.

Following an intensive period of "reducing" gymnasium work, James J. (Jimmy) Ring has left New York to join his teammates in training at the Philadelphia Nationals Spring camp, Leesburg, Fla. Jimmy, who was a member of the champion Cincinnati Reds outfit of 1919, and who is now under contract to pitch for the Phillies, has been living in the Bedford Branch Y. M. C. A. in Brooklyn and training daily in that institution. He has worked off twenty pounds of flesh in the course of this preliminary seasoning and reports himself in "fine fettle."

MUNICIPAL GAMES TONIGHT.

City Employes' Organization to Hold First Track Meet.

The first annual games of the Municipal Athletic Activities Committee, with a membership of 80,000 city employes, will be held tonight in Madison Square Garden. For the eleven events on the program 320 entries have been received.

Two of the events on the card are specials—a 1,600-yard P. S. A. L. high school relay race from scratch, in which practically all of the Greater New York high schools have entered, and an open A. A. U. medley race, in which the Boys' Club, Ninety-second Street Y. M. H. A., New York Athletic Club, Columbia and Fordham Universities, Knights of St. Anthony and Loughlin Lyceum will start.

Robert McAllister, the New York policeman sprint star, who recently broke the world's 150-yard indoor record, will compete in the 60-yard and 300-yard handicap events.

Kearns to Steer Farrell.

Jack Kearns, manager of Jack Dempsey, world's heavyweight champion, is planning a campaign through the middleweight ranks for Marty Farrell. Writing from Los Angeles under recent date, Teddy Hayes, secretary to Dempsey, stated that Farrell recently defeated the rugged Bert Colima in a bout on the Coast and after a few more matches the Kearns middleweight would journey to this section of the country in quest of matches.

BRITISH FOOTBALL RESULTS.

LONDON, Feb. 27.—In a Rugby union match the Watsonians defeated the North of Ireland, 9 to 8. English soccer games today resulted as follows:

FIRST DIVISION.

Blackburn 1, Sheffield United 0; Huddersfield 1, Manchester U. 1.

SECOND DIVISION.

Barnsley 2, South Shields 1.

SCOTTISH.

St. Mirren 2, Dumbarton 0.

JESS BARNES JOINS M'GRAW'S TOURISTS

Holdout Pitcher One of Seven Players to Meet Squad in St. Louis.

Special to The New York Times.

ST. LOUIS, Mo., Feb. 27.—Jess Barnes, the eminent hold-out, joined the southward-bound party of Giants here this afternoon, along with six other players who were waiting under the leadership of Scout Dick Kinsella. The reinforcements brought the roster up to seventeen players, in addition to Judge Francis X. McQuade, Secretary James J. Tierney and camp followers of the champions. The entire detachment, after a five-hour lay-over, was marshalled into a train later in the day and left for San Antonio at 6:45 o'clock.

In addition to Barnes, the players waiting here were the notable Heinie Groh and his wife, Virgil Barnes, the youngest brother of Jess; the irrepressible Casey Stengel, with a new crop of stories; Arthur Nehf and two recruit pitchers, Richard Proctor and L. J. Benton. Cozey Dolan, who was scheduled to board the Giant special here, got tired of waiting and went on ahead to San Antonio to join Manager John McGraw and Hughey Jennings.

Barnes was entirely surrounded by interviewers as soon as the first citizen of Circleville, Kan., made his appearance in the lobby of the Hotel Jefferson, where the Giants rested between trains. Jess confirmed earlier reports that he is a hold-out, but he said the differences between him and the club were not serious. He expects to sign after a conversation with McGraw at San Antonio.

Grins at Trade Rumor.

The world's series hero was asked about the now-celebrated auction sale in which he was involved, along with "Shuffling" Phil Douglass, the Tennessee mountaineer. Barnes only grinned when the subject was broached, but the general atmosphere surrounding the facial effort indicated that Jess was not exactly tickled by the move of the Giants.

"You never can tell," he said jokingly; "I may land with the Phillies yet, or I may be home on the farm at Circleville. However, I expect to sign my contract after I see McGraw, and beyond that I am not worrying.

"This is the first year I have held out, but it won't take long to adjust the difficulty. I still have the contract, but I notified the club some time ago that I would not sign until after I had talked over one or two things with Manager McGraw."

Barnes seemed to think that the gap between him and the club was not wide enough to justify any action in the form of placing him on the market. Although he did not say so, it was evident that he considered his action in writing to the club sufficient token of his good intentions and a denial that he was a holdout in the usual sense of the word.

Both the Barnes boys looked fit enough to tie the other National League clubs into pretty bow knots. Jess was a few pounds heavier than last year and said his hunting around the home town had kept him hard as nails. He opined that he is ready for hard work tomorrow, and Virgil, a promising young hurler, echoed his big brother's sentiments.

Heinie Groh Happy.

Heinie Groh was all bedecked with a large smile when the Giants' party found him in the hotel lobby. Not even the rawest rookie is more anxious to climb into a uniform than the former Red.

"You can tell them for me," said Groh, "that I'm just waiting for the barrier to rise. I'm even more satisfied than when I was in New York earlier this Winter. McGraw gave me a nice contract, and the way I feel the season can begin next week."

According to advices reaching the Giants here, McGraw is already at San Antonio and all set for the first workout Wednesday morning. Henry Fabian, the veteran ground keeper, is understood to have every blade of grass in perfect trim, already for the onslaught of the energetic Hughey Jennings. The detachment here will reach the training base late tomorrow night.

READY FOR DOG DERBY.

Strong Teams Await Start of Annual Race at The Pas.

THE PAS, Manitoba, Feb. 27.—Facing the rugged, frozen trail to the bush, storm-ridden and heaped high with snow, an imposing field of dog racing teams and their weather-beaten drivers today awaited the gun that would send them on the fifth annual dog derby of The Pas.

This year's course, 200 miles long, follows the winding Carrot River, level and sheltered to some extent from biting winds and blizzards, to a point 100 miles from The Pas, where a turn is made for the return to the finish line at The Pas. The new course is expected to be a test of speed as much as of endurance and it is favored by a majority of the drivers.

Winners of other derbies follow:

First Hudson Bay Dog Derby, 1916, 150 Miles—Albert Campbell. Time—24 hours 47 minutes.

Second Hudson Bay Dog Derby, 1919, 100 Miles—Patsese Campbell. Time—15 hours 30 minutes.

Third Hudson Bay Derby, 1920, 100 Miles—Goyne. Time—13 hours 14 minutes.

Fourth Derby, 1921, 200 Miles; Purse $2,500—Morgan. Time—32 hours 30 minutes.

RANNEY AND BLUE LEAD.

Have Best Score in Four Ball Contest at Pinehurst.

PINEHURST, N. C., Feb. 27.—A. Elliott Ranney of the Greenwich County Club with a handicap of 4 and S. and J. Blue of Aberdeen, N. C., with a handicap of 2, led a field of over fifty contestants in a four ball best ball contest versus par on the championship course at Pinehurst today. They were the only pair to finish up on the par figures.

Blue incidentally captured the low gross honors with 37-38-75, the best round he has ever played.

The winning pair finished 3 up and were followed by John D. Chapman of Greenwich and Donald Parson of Youngstown, who came in all even with par, despite the fact that each was burdened with a plus handicap.

The race for the third and fourth sets of prizes resulted in a tie, at 1 down, among the following teams:

G. T. Gregg of Oakmont and Dr. T. S. Brown of Montclair, W. T. Stall of Brockton and J. L. Wyckoff of Holyoke, T. A. Kelley of Southern Pines and Capt. A. T. Roberts of Scotland, G. M. Howard of Halifax and H. H. Rackham of Detroit.

CLEVELAND PLAYERS WIN.

Mr. and Mrs. Augustus Lead in Mixed Foursome Golf Contest.

BELLEAIR HEIGHTS, Fla., Feb. 27.—Mr. and Mrs. Ellsworth H. Augustus of Cleveland won the mixed foursome contest here today when they covered the long No. 1 course in 88, playing alternative strokes. They were rather uncertain going out with a 48. Coming home they took only 37. With a 15 handicap they made a low net of 73. This was eight strokes better than the net of Miss Glenna Collett of Providence and Wyman G. Carroll of Shennecossett. They had low gross with 82, but a 4 handicap gave them 78.

T. D. Armour of Westchester-Biltmore and Mrs. Myra D. Patterson of Knollwood did 83 with a 3 handicap. Twenty pairs took part in the afternoon's play.

ROBBIE LOOKS OVER TWO MORE ROOKIES

Six Players Arrive at Brooklyn Camp—Rain Curtails Practice.

Special to The New York Times.

JACKSONVILLE, Fla., Feb. 27.—The already big squad of Brooklyn ball tossers was increased today by the arrival of six more players. Those who reported to Manager Robinson during the day were Leon Cadore, the curve-ball artist; Tommy Griffith, Hy Myers, Bill Bishop, Sam Crane and Arthur Decatur. Doc Hart, the trainer, also showed up and is ready to rub the sore arms. Otto Miller and Zack Taylor, the two catchers who have not yet been heard from, are expected in the camp by Manager Robinson in a few days.

Bishop and Decatur were the only rookies to be introduced to Uncle Robbie today. Bishop is a lefthanded pitcher and was accompanied to the camp by Sam Crane, the former Red, who is slated to cover short for the Robins this season. Decatur was brought to the camp by Tommy Griffith. He is a right-handed twirler and has pitched in the American Association and Southern League.

Cadore spent the Winter at his father's home in Michigan and reports himself ready to start training for another campaign. He appears to be a few pounds over weight, but the superfluous poundage will soon disappear. Myers was a holdout a year ago, but is now set to show a form reversal.

Manager Robinson expected to hold two workouts today, but the program was upset by rain. A thunderstorm made it necessary to call off the morning session. It stopped raining before noon, and in the afternoon the players donned their uniforms for the first time. The sun shone brightly, but the field was wet and soggy and Manager Robbie did not put the players through any strenuous exercises. They were in uniform about an hour and the session was limited to tossing the ball around.

The rookies formed groups and played catch. One group was composed of Gordinier, Bishop, McCarren, Hungling and Deberry and Manager Robbie was an interested onlooker. The Robins are in need of a good catcher to assist Otto Miller and the rotund leader hopes either Hungling or Deberry will show enough to stay with the club.

Bernie Neis took several of the rookies out to a dry spot in the outfield and hit grounders to them. Neis played ball in Cuba last Winter, and is nearer to playing condition than any other outfielder in the camp. He is about ten pounds lighter than he was during the playing season last year and expects to take off some more weight in the next few weeks.

If weather conditions permit, Manager Robinson will hold two workouts tomorrow, and in a couple of days the big squad may be divided into two teams, and a series of practice tilts will be started.

START POLO PLAY TONIGHT.

24 Teams Entered in Title Tourney at Squadron A Armory.

The Indoor Polo Association's annual championship tournament starts tonight in the Squadron A Armory, Ninety-fourth Street and Park Avenue. Twenty-four teams, representing ten clubs, military organizations and colleges, will start in the four divisions of seniors, juniors, rookies and intercollegiates.

The prizes in the respective divisions are the John R. Townsend Cups for seniors and intercollegiate divisions; the Thomas L. Leaming Cup for the junior division, and the Walter P. Bliss Cup for the rookie division. The first game of the tournament tonight will bring together the rookie trios of the Durland Polo Club and Squadron A. The next date of play will be tomorrow, when two more Squadron A rookie teams meet the New York Riding Club and the Brooklyn Riding and Driving Club rookie teams.

On Saturday the Squadron A and Durland seniors cross mallets. A Squadron A junior team will meet the Durland juniors, and the Yale juniors will play the Riding Club juniors. On March 10 the Brooklyn Riding and Driving Club juniors will meet the New York Riding Club juniors, and another Squadron A junior trio will contend with one from the Essex Troop. On the following day the Riding Club and the New York Riding Club seniors are slated to clash, as are the Essex Troop and Riding Club rookies. The semi-finals in the junior division also are to be played on that date. On March 17 Yale, Norwich and Pennsylvania will compete in intercollegiate games, and the semi-finals in the rookie class are to be held. March 18, the final day of the tourney, the finals in all divisions will be played.

The senior and junior teams will play on their new schedule of handicaps, the seniors playing four periods of seven and a half minutes each, and the juniors playing two periods of ten minutes each. The rookies and the intercollegiate teams play games of two chukkers of ten minutes each, without handicap. Forty tons of tanbark have been spread on the Squadron A ring, the ground beneath being thoroughly harrowed, and a good footing is promised.

SWIMMING DATES NAMED.

Schedule of National A. A. U. Championship Events Announced.

The national A. A. U. water polo and 400-yard relay championships will be decided in the New York Athletic Club pool on March 29-30, according to an announcement made yesterday. The Illinois Athletic Club, holder of the championship in both events, will send a full complement of swimmers in defense of its titles. Dates of other national A. A. U. swimming championships announced yesterday follow:

Men—100 yards free style, Boston, March 3; plunge for distance, Indianapolis, March 11; 50 yards free style, Honolulu, March 29; 100 yards free style, Chicago, April 6; 150 yards back stroke, Los Angeles, April 8. Women—50 yards free style, Baltimore, March 11; 100 yards free style, New York, April 15.

HANDBALL TITLE AT STAKE.

State Championship Clash Starts on Crescents' Court March 12.

The Crescent Athletic Club of Brooklyn has announced a New York State one-wall handball championship doubles to be held on March 12, open to all registered athletes residing in the State. Entries have been received from the leading players of the Metropolitan District, among them W. S. Sackman, Bob Powers, Ed Groden, Robert Dowling, Eddie Butler and Thomas Jordon. The entries will close on Monday, March 6, with Murray Vernon, Chairman of the Handball Committee, Crescent A. C.

WIN HANDBALL DOUBLES.

McCoy and Jordon Take Final Matches in New York A. C. Tourney.

Harvey McCoy and Thomas Jordon were the winners of the club handball doubles championship of the New York Athletic Club, defeating Peter J. McCoy and Charles Ruggles in the final match yesterday. The scores were 21—8, 21—11, 12—21 and 21—7.

SOLDIERS LOSE AT POLO.

Eleventh Cavalry Team Defeated by Del Monte, 8 Goals to 7.

LOS ANGELES, Cal., Feb. 27.—The Del Monte polo team defeated the Eleventh Cavalry team from the Presidio of Monterey, 8 to 7, in a close game at the Midwick Country Club, near here, today.

Tedeschi, Famous Motorcycle Rider, Killed in Auto Race

BUENOS AIRES, Feb. 27 (Associated Press).—American automobiles finished first, second and third today in the annual automobile race from Buenos Aires to Rosario and return, a distance of 700 kilometers (434.97 miles). The first leg of the race was run Sunday. The time of the winning car was 10 hours 23 minutes 51 seconds. One of the cars turned over during the run Sunday, and its mechanician, Cayetano Tedeschi, famous as a motorcycle rider, was killed. The driver of the car was not seriously hurt. Tedeschi claimed to have established a world's motorcycle record for twelve hours' riding last December, when he covered 847 kilometers, 200 meters over a suburban circuit.

HARVARD BASEBALL SQUAD IS ENLARGED

Candidates for Crimson Nine Now Include Twenty Pitchers.

Special to The New York Times.

CAMBRIDGE, Mass., Feb. 27.—Twenty-six fielders joined the Harvard battery candidates this afternoon, increasing the number of players to fifty-five men. Coach Slattery set the new men to fielding grounders in the baseball cage, and gave every one of them several turns at the bat. The present squad consists of twenty pitchers, nine catchers, nine candidates for the outfield, five first basemen and twelve men for the other infield positions. More fielders are expected tomorrow.

Among the absentees today was George Owen, the first baseman, who is not due until Wednesday, taking this short rest after the hard season of the hockey team, of which he is Captain. Johnnie Martin, Percy Jenkins and Frankie Hill are other candidates for the infield who postponed their trip to the cage.

Among the fielders in uniform today were Captain Conlon, shortstop; Eddie Lincoln, regular third baseman; Covington Janin, the outfielder who proved the hitting hero of two series with Yale; Charley Buell, Captain-elect of the football team, who is to try for second base; Duncan Thayer, Joseph Clark and Allen Rogers, the hardest hitter on the last year's freshman team.

Jenkins, who has been running with the track team, will transfer to baseball next Monday, but hopes to be able to broad jump in the Spring as well.

SYRACUSE SWIMMERS LOSE.

Take But One First in Meet With Amherst—Score, 30 to 14.

Special to The New York Times.

AMHERST, Mass., Feb. 27.—The Amherst swimming team defeated Syracuse, 30 to 14, here tonight. Out of six events Amherst took five first places. In winning the fifty-yard relay the Amherst quartet equalled the tank record of 1:44. Damon, intercollegiate fifty-yard champion, won the fifty and hundred yard runs. Driscoll of Amherst won the dive. Learned, Syracuse plunger, had little opposition in his event.

The summary:

50-Yard Relay—Won by Amherst (Myers, Leete, Barker, Damon); Syracuse (Burchard, Olsen, McLean, Waterman), second. Time—1:44.

Dive—Won by Driscoll, Amherst; Burchard, Syracuse, second; Lamal, Amherst, third.

50-Yard Dash—Won by Damon, Amherst; Myers, Amherst, second; Waterman, Syracuse, third.

220-Yard Dash—Won by Evans, Amherst; Merrill, Amherst, second; McLean, Syracuse, third. Time—2:58 1-5.

Plunge—Won by Learned, Syracuse; Cook, Syracuse, second; Soule, Amherst, third. Distance—54½ feet.

100-Yard Dash—Won by Damon, Amherst; Myers, Amherst, second; Burchard, Syracuse, third.

Point score—Amherst 30, Syracuse 14.

ROSENBERG GETS DECISION.

Defeats Marty Cross in Fast Bout in Brooklyn Club Ring.

Dave Rosenberg was the victor over Marty Cross in the main bout of the regular Monday boxing show at the Broadway Sporting Club, Brooklyn, last night. Rosenberg carried the action through all twelve rounds of the bout and won handily. Several times a series of sharp lefts to the body had Cross staggering, but he managed to go the route. Rosenberg weighed in at 157¾ pounds and Cross at 147.

The best boxing of the evening came in the semifinal, however, when Pete Moore defeated Sam Stein in a spirited engagement of ten rounds. The bout was evenly contested from the start. Moore was floored for a few seconds in the third round. But he came back with a vengeance and there was no doubt as to the superior boxer at the finish.

SHADE AND RYAN BOX DRAW.

Rival Welterweights Battle Ten Even Rounds at Cincinnati.

CINCINNATI, Feb. 27.—Dave Shade, California welterweight, and Billy Ryan of Cincinnati boxed ten fast rounds to a draw here tonight. The men were evenly matched in almost every department, with the exception of in-fighting, in which Shade had a slight advantage. Ryan took the second, fifth, ninth and tenth rounds, in the opinion of newspaper men at the ringside, while the third, fourth, sixth and eighth rounds went to Shade. The first and seventh were even.

SEAT SALE STARTS TODAY.

Tickets for Greb-Gibbons Bout Ready for Distribution.

The seat sale for the Harry Greb-Tom Gibbons bout, scheduled for the Madison Square Garden on March 13, will open today. Greb will arrive this morning to finish training for the bout, and Gibbons is expected to reach this city on Friday. He will do his training at Bayside, L. I.

BLOCK TO MEET DOWNEY.

Detroit Middleweight Matched With Title Claimant in Indianapolis.

INDIANAPOLIS, Ind., Feb. 27.—Bryan Downey of Cleveland, claimant of the middleweight boxing championship of the world, and Ted Block of Detroit, said recently to have won the Pacific Coast championship of his division, will box ten rounds here on March 13, it was announced tonight.

Jeff Smith Scores Knockout.

TROY, N. Y., Feb. 27.—Jeff Smith of Bayonne, N. J., knocked out Knockout Jaffe of New York in the second round of their scheduled twelve-round bout here tonight.

BOXING BOUTS TONIGHT.

Star Sporting Club—Frankie Jerome vs. Sammy Nable, twelve rounds.

Pioneer Sporting Club—Tarzan Larkin vs. Pat Bulger, ten rounds; Sailor Maxted vs. Wolf Larson, ten rounds.

Commonwealth Sporting Club—St. Christopher Club amateur tourney.

Trinity Club (Brooklyn)—Amateur bouts.

NO SITE PICKED FOR DEMPSEY-WILLS GO

Flournoy and Kearns Deny Report Boyle's Thirty Acres Has Been Chosen for Bout.

Emphatic denials were made by Jack Kearns, Dempsey's manager; Matchmaker Flournoy and other officials at the Garden, of the report that Boyle's Thirty Acres, scene of the Dempsey-Carpentier battle last year, had been definitely picked as the site for a match to be arranged between the champion and Harry Wills, in case the latter is successful in his engagement with Kid Norfolk in the Garden Thursday night.

The report was that an agreement had been reached and that the site had been picked at a secret conference between Jack Kearns and certain New Jersey boxing authorities and was declared to be authentic. It was qualified, however, by the statement that the official announcement would not be made until such a time as was deemed wise by the promoters; that no papers had been signed, and that the agreement reached was simply a verbal one that would be authoritatively announced later. Promoting the bout, it was said, was a syndicate which was now in the process of formation. No mention was made of the names of the probable promoters.

"There is not a thing in it," declared Mr. Flournoy, when shown the statement yesterday. "It is absolutely untrue. Nothing has been done in the matter at all, and the story is pure conjecture."

Kearns More Emphatic.

Kearns, whose protégé is taking a turn behind the calcium lights at the Hippodrome until such time as an opponent is found for him, was even more emphatic in his denial, stating that he had had no communications whatsoever with anybody concerning the bout being held in New Jersey.

Another rumor that went the rounds was that Dempsey's next defense of his title would not be made in America nor in Europe in a contest with Georges Carpentier as an opponent, but in Mexico City. It was stated that a syndicate composed of California business men, with strong connections in Mexico, had made a bid for Dempsey to meet an opponent of his own choosing, preferably Jack Johnson, in the new Government amphitheatre in Mexico City on July 4. Men close to boxing affairs, however, stated that although the offer might be a bona fide one, yet it was doubtful if the match would draw well enough to warrant the promoters in meeting the guarantee that Dempsey would demand for such an engagement.

Leonard Expected Today.

There were no developments in the proposed bout between Charley White of Chicago, who defeated Willie Jackson here recently, and Benny Leonard for the lightweight title. Leonard and his manager, Billy Gibson, did not reach the city on their return from New Orleans, where Leonard fought Pal Moran on Saturday night, and nothing can be done until he arrives. He is expected this morning.

Matchmaker Frank Flournoy announced yesterday that he had made a change in the preliminaries of three eight-round bouts which will precede the Wills-Kid Norfolk battle on Thursday night. Al Reich is off the card because of the death of his brother. Reich was slated to meet Farmer Lodge of Minneapolis. His place will be taken by Captain Bob Roper, the A. E. F. heavyweight champion. The other two bouts will bring together Billy Miske and Al Roberts and Mike Burke of Greenwich Village and Jack Reeves of California.

SMITH EASY WINNER.

New York Bantam Outpoints Delmont in Philadelphia Ring.

Special to The New York Times.

PHILADELPHIA, Feb. 27.—Midget Smith of New York easily outpointed Mickey Delmont of Newark in the final bout at the Olympia A. A. tonight, winning seven out of the eight rounds.

Smith was entirely too fast for Delmont, and gave him an artistic lacing about the body. There were times when Smith showed to good advantage, and on several of these occasions he rocked the Newark scrapper.

Delmont never had a chance with Smith and he was outclassed from the start. He could not penetrate Smith's defense and what few blows he did land did not have enough force to allow him any sort of a showing against the New Yorker. Smith weighed 121 and Delmont 119¾.

SUGGS OUTPOINTED IN RING.

Edwards Gets Decision Over New England Featherweight Champion.

BOSTON, Feb. 27.—Danny Edwards, Los Angeles bantamweight, was awarded the decision over Chick Suggs, New England featherweight champion, at the end of their ten-round bout here tonight. Dan (Porky) Flynn of Boston was given the decision over Joe Burke of Detroit, in a ten-round bout. The men are heavyweights.

RACING DATES ASSIGNED.

Met. Track Associations Ratify Schedule—Card Out Shortly.

The management of each of the metropolitan racing associations was represented in a meeting, held yesterday at the Jockey Club's headquarters, to discuss the assignment of racing dates on this circuit for the coming season. It is understood that agreement on the 1922 schedule was substantially reached and that the allotment of dates will be confirmed by the Jockey Club at a meeting to be held probably this week.

MAN O' WAR COLT ARRIVES.

First Foal of Famous Racer Is a Bay Filly.

LEXINGTON, Ky., Feb. 27.—The first foal by Man o' War, Samuel D. Riddle's super horse, arrived yesterday at Haylands stud here. The first-born of the famous race horse is a bay filly out of Masquerade by Disguise. Masquerade is owned by Mr. Riddle.

HAVANA ENTRIES.

FIRST RACE—Purse $700; claiming; for three-year-olds and upward; five and a half furlongs. Norman J. 107 pounds, Mabel Reynolds 107, Lady Lovitt 107, Primitive 110, Lady Ivan 110, Raven Bee 110, Kernan 115, Col. Lilliard 115, Thornbloom 115, Tony 115, Burley 115, Sylvano 115.

SECOND RACE—Purse $700; claiming; for three-year-olds; six furlongs. *Naomi K. 95 pounds, Anita Springer 95, *Lovelloat 95, *Helen Major 98, Alaso 103, Mary D. 103, *Athgarvan 103, Mrs. Grundy 103, Floralilty 108, Cameron 108, Awake 113, Stonewall 113.

THIRD RACE—Purse $700; for four-year-olds and upward; claiming; one mile and fifty yards. *Tawasentha 98 pounds, Stanley 103, *Tony Beau 105, Osgood 111, *Golden Chance 112.

FOURTH RACE—Purse $700; claiming; for three-year-olds and upward; one mile and fifty yards. *Miss Hilarity 97 pounds, *Lieut. Wm. J. Murray 102, *Fair and Warmer 105, *Dandy Van 105, *Guardsman 105, Baby Faust 105, Salesman 107, Parole 110, Altamaha 110, Bill Hunley 110, John J. Casey 110, McAdoo 110.

FIFTH RACE—Purse $800; for three-year-olds and upward; one mile. Randel 98 pounds, Hutchison 101, *Whippet 102, †Frank W. 112, Ticacoy 105, Mayor House 108. †Goldblatt entry.

SIXTH RACE—Purse $700; claiming; for three-year-olds and upward; one mile and fifty yards. *Mary Erb 97 pounds, *Rey Ennis 105, *Bulger 105, *Little Dear 105, *Parasoon 105, Capt. Rees 110, Wis or Quit 110, Major Domo 110.

*Apprentice allowance claimed.

Weather clear; track heavy.

War on Bookmakers Resumed At New Orleans; 53 Arrested

NEW ORLEANS, Feb. 27.—Fifty-three bookmakers operating at the Fair Grounds were arrested at the close of today's card on order of District Attorney Robert H. Marr and charged with "making a book" contrary to the Locke anti-gambling law. They were released under a bond of $250 in each case. The action of the District Attorney is a continuation of his war on the bookmakers and if taken under the authority of a decision of Judge N. E. Humphries, who recently overruled a demurrer filed by attorneys for the bookmakers, in which he ruled that the "pencil and paper" method of making wagers at the track is a "device" and contrary to the Locke law.

MANOEVRE WINNER OF FEATURE RACE

Favorite Triumphs Over Slippery Elm on Muddy Track at New Orleans.

Special to The New York Times.

NEW ORLEANS, Feb. 27.—The racing card at the Fair Grounds course today was adversely affected, as has been common in the past month, by weather and track conditions. The thoroughbreds had to struggle over heavy going, a cloudy sky forbidding the drying-out of the footing. In consequence, scratches were numerous during the afternoon, particularly in the later events, and only four of the listed entries went to the post for the running of the featured race, the Pontchartrain Handicap, a mile fixture for the three-year-olds and upward.

Manoevre, the Riverdale Stable's chestnut gelding, was always an odds-on favorite in the speculation on the affair, with the venerable Slippery Elm, from the Sunnyland Stable, held next in regard. The judgment of the layers was confirmed, for these two horses had the race to themselves, the favorite leading the second choice past the judges, with the others beaten off.

Takes Early Lead.

Manoevre was right at home in the going, and, after indulging the rest of the competitors with a brief advantage over him, came around them before the first quarter had been covered, forged into the lead and held it to the end, although his rider, McDermott, roused him a bit in the last fifty yards, because of a game challenge from Slippery Elm. The latter was a length and a half to the winner's rear at the wire and was eight lengths ahead of Rep. It was the fifth successive victory for Manoevre.

The field for the Evergreen Claiming Handicap at a mile and a furlong contained some worthy performers, even after the scratching blue pencil had done its worst. Again the odds on the public choice triumphed, T. H. Cross's Gray Gables taking the measure of Gain de Cause, which was next in favor in the betting.

Garner Rides Well.

Garner gave Gray Gables a nice ride, keeping him in restraint up to the last three-eighths. Then the jockey let the son of Assagai down and he came away to a good lead. Gain de Cause, showing excellent form in the going, finished fast, and Garner had to ride Gray Gables out to win by a length. Tantalus was third, a neck back of Gain de Cause.

Four favorites, and an equal choice, replenished the purses of the followers of form. Tomorrow will be Getaway Day at the Fair Grounds.

The summaries:

FIRST RACE—For maiden two-year-olds; allowances; purse $1,000; four furlongs. Dearie, 109 pounds (Pool), 18 to 5, 7 to 5, 7 to 10, first; Lilac Time, 109 (Weiner), even, 1 to 2, second; Miss Claire, 109 (Garner), 8 to 5, third. Time—0:50 1-5. Illusionist, The Ulster, Elizabeth Brice, Dardanella, Dentaria, Lady Vennie, Stonage and Athlete also ran.

SECOND RACE—For three-year-olds and upward; claiming; purse $1,000; six furlongs. Drummond, 108 pounds (Wilson), 13 to 5, even, 1 to 2, first; Roy C., 103 (Weiner), 4 to 1, 3 to 1, second; Brown Check, 105 (Martin), 6 to 5, third. Time—1:16 2-5. Back Bay, Margie, Fleer, Goodhart, Charles J. Craigmile, Doris, Marjorie M. and Lady Eous also ran.

THIRD RACE—For three-year-olds and upward; claiming; purse $1,000; six furlongs. Monastery, 112 pounds (Buxton), 13 to 5, 7 to 5, 3 to 5, first; Bristow, 107 (Lang), 3 to 1, 8 to 5, second; Promising Tom, 107 (Wallace), 3 to 5, third. Time—1:18 4-5. Red Leaf, Grayson, Camouflage, Rising Rock, Mickey Moore, Smart Guy and Hidden Jewel also ran.

FOURTH RACE—The Pontchartrain Handicap; for three-year-olds and upward; purse $1,500; one mile. Manoevre, 107 pounds (McDermott), 4 to 5, 1 to 5, out, first; Slippery Elm, 106 (Mooney), 1 to 2, out, second; Rep, 103 (Zoeller), 3 to 5, third. Time—1:42 1-5. Barracuda also ran.

FIFTH RACE—The Evergreen Handicap; for three-year-olds and upward; claiming; purse $1,000; one mile and an eighth. Gray Gables, 112 pounds (Garner), 7 to 10, 1 to 4, out, first; Gain de Cause, 103 (Lang), 3 to 5, 7 to 10, second; Tantalus, 108 (Wilson), 6 to 5, third. Time—1:57. Attorney, Wadsworth's Last, Dark Hill and Pimlico also ran.

SIXTH RACE—For three-year-olds and upward; claiming; purse $1,000; one mile and seventy yards. Marie Maxim, 105 pounds (Gantner), 3 to 2, 1 to 2, 1 to 5, first; Natural, 98 (Owens), 3 to 5, 1 to 5, second; Kate Brummel, 94 (Wallace), 5 to 2, third. Time—1:49 2-5. Hermis Kemble and Sister Flo also ran.

SEVENTH RACE—For three-year-olds and upward; claiming; purse $1,000; one mile and a sixteenth. John Arbor, 108 pounds (Thomas), 4 to 1, 8 to 5, 7 to 10, first; She Devil, 105 (Wilson), 5 to 2, 6 to 5, second; Nordeck, 108 (Ambrose), 7 to 10, third. Time—1:52 2-5. Black Watch II., The Cullen Bob, Anna Gallup, Homeward Bound and Paula V. also ran.

Weather cloudy; track heavy.

NEW ORLEANS ENTRIES.

FIRST RACE—Purse $1,000; allowances; for two-year-olds; four furlongs. †Marjorie Wood 109 pounds, †Mascotte 109, Prince of Umbria 109, Dearie 109, Miss Brattenham 109, Prince K. 123, Hambone 109, Pork 112, Lady Boss 109, Anita Hampton 109, Carmen Pantages 109, Athlete 109. †J. M. Goode entry.

SECOND RACE—Purse $1,000; for three-year-olds and upward; six furlongs. Pretender 108 pounds, Philander 105, xPanaman 114, xBright Light 111, Lady Mildred 101, xThe Decision 108, Plain Bill 107, xMurphy 108, xIron Boy 101, Midnight Stories 93, Bugle March 96, Plate 104, xDoric 99, Kirah 108, xFlussy 100, xRole 100.

THIRD RACE—Purse $1,000; claiming; for three-year-olds and upward; six furlongs. xPlantoon 95 pounds, Moss 100, Bessie Blue 93, xSandalwood 101, Ragazza 102, xChief Barthell 100, Surmount 104, Turnabout 101, Miss Dixie 94, Car 108, North Shore 94, Two Pair 106, xTitania 98, xVansylvia 98, xSerban 107, Dave 92.

FOURTH RACE—Purse $1,000; allowances; for four-year-olds and upward; one mile and seventy yards. Wynnewood 108 pounds, Trantula 100, Incog 97, Washoe 104, Pastoral Swain 110, Willow Tree 100, Valor 112, Gain de Cause 103, Biff Bang 113.

FIFTH RACE—Purse $5,000 added; for three-year-olds and upward; the Mardi Gras Handicap; one mile and a quarter. aSlippery Elm 105 pounds, bGuy 120, aCoelian 98, Wynnewood 108, dxBrotherly Love 10[illegible], Sands of Pleasure 115, bGourmand 110, By Gosh 96, Baigneur 96, Valor 112, Bygone Days 105, cTom Hare Jr. 102, aIrish Kiss 115, Manoeuvre 108, Fit 100, cUnited Verde 124, Blarney Stone 104, dGray Gables 103, Bunga Buck 115. aSunnyland Stable entry. bPhillips and Cunniffe entry. cC. W. Clark entry. dDaniel Cross entry.

SIXTH RACE—Purse $1,000; for three-year-olds and upward; six furlongs; The Marines Handicap. Irish Dream 113 pounds, Hadrian 104, Eddie Rickenbacker 122, Centimeter 122, aTableau d'Honneur 112, The Franciscan 95, aElmer K. 116, Kuki Grass 97, Serapis 111. aC. Drumheller entry.

SEVENTH RACE—Purse $1,000; claiming; for three-year-olds and upward; one mile and a sixteenth. Humes 100 pounds, xBess Lee 94, The Wit 109, Royal Duck 115, Quietawa Belle 102, Old Faithful 104, Ettahe 106, Clinchfield 95, xFansy 108, Betsy C. 100, Mormon Elder 112, xScourgeman 109, xNatural 100, Barrington 97, Drummond 107, Field Lark 99.

xApprentice allowance claimed.

Weather cloudy; track heavy.

HARVARD CRIMSON OPPOSES YALE PLAN

Takes Stand Against Eli Proposal for a Big Three Athletic Board.

Special to The New York Times.

CAMBRIDGE, Mass., Feb. 27.—The Harvard Crimson today set forth editorially its opinion that the suggestion made by The Yale News advocating a Board of Control between Harvard, Yale and Princeton to purify college athletics would not by any means clear up the atmosphere. The Crimson hopes that this will be the last time it will have to write about the intricate question of intercollegiate football, and jocosely heads the editorial "The Suspense Is Awful," although the editorial itself is sensible enough.

The editorial, minus an introductory paragraph, reads as follows:

"We do not agree with The Yale News that a Board of Control is necessary or advisable. Such a board would defeat its own purpose by further emphasizing the overorganization of football. A conference between representatives of the three colleges could very easily accomplish all that is essential, and it could do it quickly. We believe that the following steps are necessary:

1. Abolish Walter Camp's and all other all-American mythical teams; cut down all publicity as much as possible.
2. Abolish all "Summer" or precollege term practice.
3. Abolish all advertising, of any intentional sort, of intercollegiate contests.
4. Eliminate as much as possible intersectional contests in so far as this is compatible with playing opponents of equal strength. The matter of subsidized athletes, clean playing, professional coaching, and the so-called "tramp" athlete, are not problems which can be successfully dealt with by rule; no college need have any of these if it does not so choose.

And then there is the question of the student bodies. The means of insuring good sportsmanship and strict amateur standing in college athletics is not through compulsion of any sort, but when through education the college man realizes that the game itself, and not its result, is the really important thing in sport, there will be no fear of professionalism or anything like it. The prevalent idea that it is a positive disgrace to lose a game is what is largely responsible for most of the present difficulty, and when it gives way to the feeling that it is worse than a disgrace to behave in a manner which could possibly be construed as unsportsmanlike or ungentlemanly, the troubles which so cloud the horizon now will disappear of themselves and the era of sport for sport's sake and not for trophy will set in."

CUTLER IN FINE FORM.

American Defeats Hagenlacher in First Two Blocks of Cue Play.

Albert Cutler, American cue-star, yesterday took the measure of Erich Hagenlacher, professional balkline champion of Germany, in both the afternoon and evening blocks of their 1,200-point 18.2 balkline billiard exhibition, being played at Daly's Billiard Academy. Cutler's total for the day was 600 and Hagenlacher's 571. They will continue play this afternoon and evening.

In the afternoon Cutler had some trouble in subduing his opponent, the final score being 300 to 244. He had a high run of 138 to the German's 117, while his average was 33 3-9 to Hagenlacher's 30 4-8. In the evening the engagement was less close, Cutler winning, 300 to 127. Hagenlacher, with 191, had the better high run, and his average was 17 7-10 to Cutler's 27 3-11.

WHITE BILLIARD VICTOR.

Defeats Johann in Final Match of Handicap Tournament.

In the play-off of the three-cornered tie in the first annual 18.2 balkline handicap billiard tournament of the newly organized Amateur Billiard Fraternity, C. E. White was returned the victor last night at the Lawler Brothers Billiard Academy, Brooklyn. He defeated J. L. Johann by a score of 250 to 97, after Johann had eliminated J. F. Blaisdell, 150 to 77. The tournament had been going for the last two weeks. In the final match White was playing for 250 and Johann 150. White, however, played rings around his opponent, averaging 7 12-34 to Johann's 2 31-33, while he made a high run of 39, as compared with Johann's best cluster of 10. Johann had just won from Blaisdell in almost as decisive a fashion as White won his match. Johann had an average of 5 5-29 to Blaisdell's 2 22-29, while his high run was 27 to Blaisdell's 13.

AHEARN DEFEATS FARACE.

Players Off Form in State Pocket Billiard Title Match.

Before a large crowd of billiard enthusiasts, J. J. Ahearn defeated Peter Farace in the opening match of the New York State Amateur Pocket Billiard Championship tournament at the National Recreation Billiard Academy, Brooklyn, last night. The score was 100 to 94. Both players appeared to be a little nervous and their playing was off-form a good deal of the time. Each had a run of 12.

Tonight John Mills is slated to play Carl Schneider in the second engagement of the tournament, during the course of which 29 games will be contested.

CASH DEFEATS COHEN.

Wins Hollow Victory in Interstate Three-Cushion Tourney.

Two matches were played in the continuation of the interstate three-cushion billiard championship tournament at the Cranfield 145th Street Billiard Academy last night. In the first C. Cash won an easy victory over H. Cohen by a score of 35 to 9, the game lasting thirty-two innings. Cash had a high run of four. H. Towbin, in the second encounter, played through seventy-eight innings before he was defeated by A. Ryan. The score was 35 to 30, and Ryan, the victor, had a high run of three.

SERVATIUS WINS MATCH.

N. Y. A. C. Billiardist Advances in Three-Cushion Event.

CHICAGO, Feb. 27.—L. A. Servatius, representing the New York A. C., tonight defeated Harry Whiting, Chicago, 50 to 41 in their match in the national amateur three-cushion billiard tournament. The game went 109 innings.

Adolph Spielman of the Chicago A. A. defeated Frank L. Fleming of Champaign, Ill., 50 to 40 in 79 innings.

SHONGOOD WINS WITH CUE.

Defeats Paley in Annual Snooker Tournament at Doyle's.

The annual snooker championship tournament being played at John Doyle's Billiard Academy was begun last night when Charles Shongood defeated Lewis Paley by a score of 100 to 74. The contest was rather listless throughout, Shongood taking the lead from the start and holding it by a safe margin at all times. Paley had the best high run, a cluster of 17.

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MISS BAKER STARS ON INDOOR COURTS

Orange Girl Scores Impressively in Opening of Metropolitan Championship.

MISS HOWE BACK IN GAME

Signalizes Return to Tennis by Defeating Former Titleholder—Doubles Today.

Surprises were rare but good tennis was a commonplace yesterday in the two opening rounds of the women's tournament for the metropolitan indoor championship on the courts of the Seventh Regiment Armory. The expected finalists both won with ease. Miss Martha Bayard, who drew a first round bye, defeated Mrs. Damrau in the second round with the loss of only one game in two sets. In the lower half Miss Marie Wagner captured her first-round match with Miss Edna Hanselt, 6—2, 6—1, and in the second round won from a capable performer in the person of Miss Helen Simpson by the one-sided scores of 6—1, 6—1.

Every match in the first and second rounds was cleared off the boards, representing a good day's work for the Tournament Committee. Of the original forty-three entrants only sixteen remain to contest today in the third round. Among the twenty-seven matches scheduled there were ten defaults. Play will be completed in the third round this morning and a start will be made in the metropolitan championship doubles, in which twenty teams are entered. It is hoped that the first and second rounds of the doubles may be run off by the time play ceases at 2 P. M.

In the singles the most interesting matches of yesterday were the two from which Miss Ceres Baker, the youthful Orange, N. J., star, emerged victorious. In the morning Miss Baker played with much aggressiveness in defeating Miss Louise V. Cattus, with the loss of only one game in each set. Miss Baker's sharp-shooting to the side lines in passing Miss Cattus or catching her out of range along the baseline excited the admiration of the gallery.

Miss Scharman Proves Troublesome.

Miss Lilian Scharman, another of the best of the younger performers in the metropolitan district, was Miss Baker's opponent in her afternoon match. Miss Baker started as though with the intention of making a quick finish, taking the opening session by a score of 6—1. In the second set the Orange girl was leading by 5—4 in games and had the points at 30-all on her own service, with only two points to go to take the match in straight sets. Then she fell into a streak of error-making, while Miss Scharman increased the speed of her shots and had her turn in hitting close to the sidelines with bull's-eye accuracy. Miss Scharman passed Miss Baker frequently, with the latter seeking the decisive position at the net.

In the rubber session, Miss Scharman won the first two games and Miss Baker the next two. Then Miss Baker broke through service for a lead of 4—2 and later served out a love game for a lead of 5—3. Miss Scharman drew within a game and it looked for a time as though she might stage such another winning rally as characterized her work in the second set. In the tenth game, with Miss Baker serving, the points were love-30, but the Jersey girl rallied and not only drove with great steadiness but exhibited daring in going to the net and volleying with marked ability. On one or two occasions, also, she handled overhead shots with skill, placing her returned with excellent judgment. She won four straight points to take the set at 6—4. Miss Baker's admirable all-round display betokens a place for her in the semi-finals.

However, Miss Edith Howe, who is playing her first tournament in several seasons, may offer a serious obstacle in the Jersey girl's victorious path. Miss Howe obtained two noteworthy successes. She defeated Mrs. Cyrus Clark in the opening round by the impressive scores of 6—1, 6—1. Her cut strokes and chops puzzled Mrs. Clarke as they did Mrs. Frederick Schmitz, former women's indoor champion, in the succeeding round. Mrs. Schmitz tried frequently to get the net position without adequately preparing the way by forcing shots, and Miss Howe passed her easily. Miss Howe herself exhibited a high degree of skill in her volleying.

Mrs. Anderson Lacks Practice.

Miss Howe and Mrs. Jack Anderson were runners-up for the women's metropolitan indoor doubles title five years ago and they are partners again in the doubles in the current tourney. In the singles, Mrs. Anderson, though she was defeated, revealed yesterday that she had lost little of her former skill. Were she in practice, she would be one of the foremost contenders in women's tennis, for she not only has a paceful serve and a swift drive, but she is exceptionally aggressive and successful in her volleying.

Miss Caroma Winn, still another of the younger New Jersey stars, was Mrs. Anderson's successful rival. Mrs. Anderson took the opening set with considerable emphasis by a score of 6—1, placing all around her opponent. Then her control deserted her and Miss Winn won the next two sessions, not so much through her own accuracy as through Mrs. Anderson's proneness to send her drives out of court. Mrs. Anderson was plainly shy of practice.

In the doubles draw, which was made yesterday, three teams were seeded. These were the combinations of Miss Marie Wagner and Mrs. Bernard F. Stenz, Mrs. Benjamin Briggs and Mrs. L. Gouverneur Morris, and Mrs. Frederick Schmitz and Miss Caroma Winn. Besides these three teams, Miss Howe and Mrs. Anderson have an excellent chance of reaching the semi-finals.

The summaries:

First Round—Miss Ceres Baker defeated Miss Louise V. Cattus, 6—1, 6—1; Miss Ruth Boyce won from Miss Marion Riecks, by default; Mrs. Ingo Harthan won from Mrs. C. C. Parsons by default; Mrs. Frederick Schmitz won from Mrs. W. P. Earle Jr., by default; Miss Edith Howe defeated Mrs. Cyrus Clarke, 6—1, 6—1; Miss Marie Wagner defeated Miss Edna Hanselt, 6—2, 6—1; Miss Helen Simpson defeated Mrs. J. G. Blanchard, 6—2, 7—5; Mrs. E. H. Thompson defeated Mrs. A. M. Duncan, 6—4, 6—2; Miss Bessie Holden defeated Miss Mary Rose Fulcher, 6—2, 6—3; Mrs. Innis O'Rourke won from Mrs. H. V. Kaltenborn, by default; Mrs. G. M. Parker won from Miss Helen Hooker, by default.

Second Round (First Round Byes, Upper Half)—Miss Martha Bayard defeated Mrs. Frank Damrau, 6—0, 6—1; Mrs. Frederic McMahon won from Miss Maude Rider, by default; Mrs. Debow won from Miss Helene Smidt by default; Miss Caroma Winn defeated Mrs. Jack Anderson, 1—6, 6—3, 6—1; Mrs. C. Moro won from Miss Ruth Pickering, by default. Lower Half—Miss Jean Robertson won from Miss Jessie Gott, by default; Mrs. Percy Wilbourne defeated Mrs. M. Deming, 6—1, 6—1; Mrs. Paul Martin defeated Mrs. John Collingwood, 6—0, 6—4; Miss Ethel Hays won from Mrs. Bernard F. Stenz, by default; Miss Marion Iler defeated Miss Birkenstadt, 6—0, 6—2.

Second Round—Miss Baker defeated Miss Lilian Scharman, 6—1, 5—7, 6—4; Mrs. Hartmann won from Miss Boyce by default; Miss Howe defeated Mrs. Schmitz, 6—4, 6—3; Miss Wagner defeated Miss Simpson, 6—1, 6—1; Miss Holden defeated Mrs. Thompson, 6—2, 6—3; Mrs. O'Rourke defeated Mrs. Parker, 6—2, 6—0.

The draw for the doubles is as follows:

First Round—Miss Helen Simpson and Mrs. A. M. Duncan vs. Mrs. Barger Wallach and Mrs. J. H. McWilliams; Mrs. Percy Wilbourne and Mrs. E. H. Thompson vs. Mrs. Parson and partner; Mrs. B. M. Briggs and Mrs. L. Gouverneur Morris vs. Miss Ethel Hayes and Miss Jean Robertson; Mrs. H. V. Kaltenborn and Mrs. W. P. Earle Jr. vs. Mrs. Deming and partner.

Second Round (First Round Byes, Upper Half)—Miss Marie Wagner and Mrs. Bernard F. Stenz vs. Mrs. Cyrus Clarke and Mrs. Innis O'Rourke; Mrs. Inge Hartmann and Miss Edna Hanselt vs. Miss Louise V. Cattus and Miss Marion Iler; Mrs. Frederick Schmitz and Miss Caroma Winn vs. Mrs. G. M. Parker and Miss Ruth Pickering. Lower Half—Mrs. John Collingwood and Miss Mary Rose Fulcher vs. Miss Ceres Baker and Miss Lilian Scharman; Mrs. J. G. Blanchard and Mrs. C. Moro vs. Miss Edith Howe and Mrs. Jack Anderson; Mrs. Voorhees and partner vs. Mrs. Albert Humphries and Miss Bessie Holden.

Largest Portable Track Built For Intercollegiate Games

The details of the portable track that is to be used especially for the first indoor intercollegiate championship track and field games at the Twenty-second Regiment Armory on March 11 show that more than 25,000 feet of dressed spruce lumber were used in building the 200 sections. It will be the largest portable course ever built, measuring eight laps to the mile. It will be ten feet wide on the straightaways and will be banked on the turns to a height of 24 inches. The sprinting straightway will be 94 yards long, 20 feet wide and will consist of 48 interlocking sections.

CLASS B PLAYERS FINISH FIRST ROUND

Kunhardt Takes Exciting Match From Fuller in Squash Tennis Tourney.

The entire first round was completed yesterday afternoon in the invitation squash tennis tournament for Class B players on the courts of the Squash Club. It was a day undistinguished by upsets and all but one of the matches actually contested was decided in straight games. There were half a dozen defaults.

Most interesting of the matches was that between Kingsley Kunhardt of the Columbia Club and C. F. Fuller of the Harvard Club, both top-notchers in the Class B ranks. Kunhardt won by scores of 12—15, 15—10, 15—10. Hard hitting characterized this contest all through, but Kunhardt proved to be the steadier of the two in covering court. Kunhardt's gets would have done credit to many a Class A player.

Fuller took the first game after Kunhardt had come within an ace of setting it for extra points, the rallies toward the end of this game being long and sharp, with both men hitting low and angling sagaciously. Kunhardt was safely in the lead through most of the second and rubber games, though Fuller's persistent shooting never gave him an opportunity to loiter.

Gould Outplays Beekman.

George Gould Jr. of the Columbia Club performed one of the most creditable feats of the afternoon, when he defeated Leonard Beekman of the Princeton Club. Beekman is an excellent player and has occupied the No. 1 or No. 2 position on the Princeton Club Class B team all season. As a result, it was unexpected that the brother of the court tennis champion should win from the noted lawn tennis player by such one-sided scores as 15—4, 15—8. Gould was in unusually good practice and seemed to have taken on a good deal of his brother's skill at racquet work. Not only did he control the ball more accurately than Beekman, but he imparted the greater speed to it and revealed deceptive change of pace.

Exceptionally clever play was likewise disclosed by W. F. Robinson of the Harvard Club in his defeat of George A. Walker Jr. of the Princeton Club by the even more one-sided scores of 15—1, 15—3. Walker knows the game well and is a reliable performer, but he was no match for Robinson at any stage of the proceedings. The latter's keenness in position play and his ability to outmanoeuvre his opponent by superior control and change of pace were always in evidence. He seemed to know by intuition where to place the ball to the best advantage and his execution of his shots was in the best manner of the finished Harvard school.

Others Gain Ground.

Other adepts at the sport whose advances to the second round by other than the default route were H. S. Thorne, D. K. E. Club; N. F. Torrance, Crescent A. C.; F. W. Chambers, Columbia Club; M. M. Sterling, Crescent A. C.; B. Van Gerbig, Squash Club, and G. L. Smith, Yale Club. William Rand Jr. of the Harvard Club who was runner-up to George E. Abbot in the national Class B championship tournament, was among those who withdrew in the opening round.

Those who drew first-round byes will contest their opening matches this afternoon. It is hoped to complete the whole of the second round, in fact, if possible.

The summaries:

Class B Invitation Tournament—First Round Kingsley Kunhardt, Columbia Club, defeated C. F. Fuller, Harvard Club, 12—15, 15—10, 15—10; H. R. Burt, Columbia Club, won from R. H. Monks, Princeton Club, by default; H. S. Thorne, D. K. E. Club, defeated G. E. Cruse, Squash Club, 15—7, 15—7; N. F. Torrance, Crescent A. C., defeated R. F. Pottet, Yale Club, 15—13, 15—10; C. R. Dayton, Crescent A. C., won from W. W. Taylor, D. K. E. Club, by default; George Gould Jr., Columbia Club, defeated Leonard Beekman, Princeton Club, 15—4, 15—8; R. E. Wigham, Columbia Club, won from William Rand Jr., Harvard Club, by default; F. W. Chambers, Columbia Club, defeated N. N. Alexander, 15—8, 15—3; Kenneth O'Brien, Yale Club, won from C. B. Stewart, D. K. E. Club, by default; M. M. Sterling, Crescent A. C., defeated R. W. Wold, Yale Club, 15—5, 15—9; B. Van Gerbig, Squash Club, defeated N. G. Freise, Crescent A. C., 15—12, 15—5; W. F. Robinson, Harvard Club, defeated George A. Walker Jr., Princeton Club, 15—1, 15—3; G. L. Smith, Yale Club, defeated E. P. Sypiot, Crescent A. C., 15—10, 15—12; H. R. George, D. K. E. Club, won from Jarvis Cromwell, Princeton Club, by default; Grover O'Neill, Harvard Club, won from Jesse Spalding, Yale Club, by default.

RZESCHEWSKI IN FORM.

Boy Chess Wonder Scores 18 Victories Out of 20 Matches.

Samuel Rzeschewski, the Polish boy chess wonder, met twenty opponents at the Hotel Breslin's Toy Fair last night in a special exhibition match and came through without losing a game. Two of his opponents secured draws, while the other eighteen were defeated. The exhibition lasted two and one-half hours.

Archibald J. McClure of the Marshall Chess Club of New York and Leo Paller, unattached, were the two who got draws. Those defeated were Fritz Undeutsch, H. Vanselow, A. C. Hoff, L. D. Eli, N. W. Eli, Allan Brooks, Dr. J. W. Sutphen, Willis R. Saunders, Dr. Vincent S. Hayward, A. C. Aalholm, S. J. Rockwell, Dr. John B. Talmadge, N. A. Goldsmith, Dr. Thomas H. Norton, J. Nelson, Albert L. Wechsler, John D. Bechtel.

Frank Marshall, the United States champion, and Sam Katz, Secretary of the Manhattan Chess Club, were the referees of the contests.

TORONTO MAY PLAY HERE.

Canadian Eleven Wants to Meet Johns Hopkins at Polo Grounds.

Special to The New York Times.

BALTIMORE, Md., Feb. 27.—Dr. Ray Van Orman, Director of Athletics at Johns Hopkins, announced that he is in receipt of a communication from the University of Toronto relative to the playing of a football game between the local and Canadian elevens next Fall. Dec. 3 is the date in question, and the proposed scene of the contest the Polo Grounds in New York.

The local authorities are very much in favor of the proposed game, and are now making an effort to clinch the matter as soon as possible.

KELLY LEADS FIELD IN HALF-MILE RACE

Leslie, Losing Shoe, Forced to Withdraw After Starting in Legion Meet Feature.

Putting on a tremendous burst of speed in the final lap, William Kelly, former 600-yard national junior champion, wearing the colors of the Knights of St. Antony, was the winner of the feature race in the third annual indoor athletic games held in the Twenty-third Regiment Armory, Brooklyn, last night under the auspices of the 106th Infantry Post of the American Legion. Kelly's victory in the 880-yard invitation run, gained over George Nolan and Al Dolder of the New York Athletic Club, gave him a leg on the bronze "La Signale" trophy, which will become the permanent possession of the athlete scoring the most points in three of these races.

Sid Leslie, the Mercury Foot flier, who was a favorite for the event before the start, cast a shoe as he was rounding the second turn and was forced to drop out. This left only three runners, two of them wearing the Winged Foot and the St. Antony flier.

Going into the final lap Kelly was trailing Nolan by twenty yards, closely followed by Dolder. With the bell, however, he unleashed a sprint that Nolan tried to match but failed. He faltered in the stretch, and Kelly broke the tape a winner by ten yards. The time was 2:02 2-5, not particularly fast for the event, but good enough considering the slow pace set in the first quarter.

The victory was Kelly's first in an important event this season, he having run second on two other occasions to Hal Cutbill, the "flying parson," and Sid Leslie.

Plant Beaten in Walk.

The second best event on the card, which included nine open and three closed contests, was the 2-mile walk in which a large field started. Willie Plant, the Morningside A. C. heel and toe expert, who holds practically all the record worth while possessing, started from scratch and, although he put up a good fight against the handicaps allotted against him, he failed to win. The honors went to Morris Greenberg of the Pastime A. C., who defeated Plant by a scant ten yards, after having a handicap allowance of one minute. Twenty-five yards behind the winner came Ted Neuendorfer, unattached. The winner's actual time was 15:01 4-5, while Plant's was 14:05.

Toward the finish of the race, Plant drew up on even terms with Greenberg but at the start of the final lap Greenberg started a sprint which Plant was unable to match.

In the one-mile high and prep school relay handicap, Poly Prep's quartet of runners gained a victory over St. Augustine's Academy and Fordham Prep. Poly had an allowance of 45 yards and the Brooklyn lads never relinquished the lead. In the third relay, Eastmond of St. Augustine made a game effort to overhaul Hazelwood, the third baton-bearer for Poly, but the former gave his teammate, Bell, a good sized lead and he finished a winner by a wide margin.

Bohland and Garvey Win.

Max Bohland, the metropolitan distance star, running unattached, and E. Garvey, Paulist A. C., made a walkaway race of the five-mile team event in which the runners relieved one another after every lap. Bohland and Garvey opened up such a wide gap that they lost their opponents in the shuffle.

V. Lally, the standard-bearer of the St. Anselm A. C., ran his team to victory in the one-mile relay handicap, the last open event on the card. Lally caught Rocklin, the fourth Loughlin Lyceum runner, in the stretch and breasted him out at the finish after making up a ten-yard handicap.

The summaries:

75-Yard Dash, Handicap—Won by L. R. Rawlings, Long Island A. C. (12 feet); L. Buxbaum, unattached (15 feet), second; I. Taggart, West Side Y. M. C. A. (16 feet), third. Time—0:08.

880-Yard Run, Invitation—Won by W. Kelly, Knights of St. Antony; George Nolan, New York A. C., second; A. Dolder, New York A. C., third. Time—2:02 2-5.

440-Yard Run, Novice—Won by J. V. Ryan, Paulist A. C.; W. Keenan, St. Vincent Ferrer, second; T. Gaffney, St. Vincent Ferrer, third. Time—0:57 2-5.

Two-Mile Walk, Handicap—Won by Morris Greenberg, Pastime A. C. (1 minute); William Plant, Morningside A. C. (scratch), second; Ted Neundorfer, unattached, third. Time—15:01 4-5. (Plant's time was 14:05.)

1,000-Yard Run, Handicap—Won by J. J. Barnes, Boys' Club (35 yards); H. E. Lyons, Loughlin Lyceum (40 yards), second; W. Deegan, St. Anselm's A. C. (42 yards), third. Time—2:19 4-5.

Five-Mile Team Race—Won by Max Bohland, unattached, and E. Garvey, Paulist A. C.; F. Taylor and H. Buttner, Jersey Harriers, second; L. Milofsky, Morningside A. C., and T. Zabludofsky, third. Time—22:39.

One-Mile Handicap Relay Race—Won by St. Anselm's A. C. (Beagan, L. Bennett, S. Bennett, Lally); Loughlin Lyceum (Faith, Swenson, Forget, Rocklein), second; West Side Y. M. C. A. (Shotter, Church, Holley, Burgess), third. Time—3:29 3-5.

One-Mile Handicap Relay Race for High and Preparatory Schools—Won by Brooklyn Poly Prep (Gogarty, Parles, Hazelwood, Bell); St. Augustine's Academy (Rice, Slevin, Eastwood, Amabro), second; Fordham Prep (Fanning, Shea, Harrison, Edwards), third. Time—3:40 1-5.

880-Yard Handicap (Closed)—Won by I. Lange, Service Co. (70 yards); H. Bartold, Co. M (80 yards), second; J. E. Brown, Regt. Headquarters Co. (80 yards), third. Time—2:00 2-5.

75-Yard Dash (Closed)—Won by W. Lass, Co. B. (11 feet); C. Bretell, Co. L (11 feet), second; C. Vohl, Co. M (12 feet), third. Time—0:08 1-5.

Half-Mile Relay, Military Athletic League Championship—Won by 102d Engineers (T. Darcy, W. Frick, G. Vriones, T. Lomas); Co. P, 106th Infantry (G. Perryman, B. Buxbaum, S. Hedberg, W. Nimms), second; Co. K, 107th Infantry (S. Bennett, W. Hannon, C. Beagen, V. Lally), third. Time—1:38 1-5.

FOUR QUINTETS SURVIVE.

Alabama, Mercer, North Carolina and Tech Left in Tourney.

ATLANTA, Ga., Feb. 27.—Alabama and North Carolina, Mercer and Georgia Tech survived the third round of the Southern College basketball tournament here tonight.

The first two will play tomorrow night in the semi-finals, while the latter pair will meet with the winners contesting for the championship Wednesday evening.

Alabama eliminated Tennessee today, 29 to 20; North Carolina ousted Georgia, last year's runner-up, 33 to 25; Mercer, which had previously bested Kentucky State, 1921 champions, triumphed over Chattanooga, 25 to 18, and Georgia Tech downed South Carolina, 34 to 23.

RIDERS ARRIVE TODAY.

De Ruyter and De Greave Coming for Six-Day Bike Race.

Several of the foreign riders coming to compete in the six-day bicycle race which begins at the Madison Square Garden on Sunday night will arrive here today, when the Lorraine docks. The delegation is headed by De Ruyter, De Greave and Jensen. The foreign teams entered in the event were completed yesterday by Manager John Chapman. There will be five combinations made up of riders from foreign countries, paired up as follows: Brocco and De Ruyter, Bolzani and Olivari, De Baetes and Persyn, Jusseret and De Greave and Rutt and Krupkat.

FIRST BLOCK TO LAYTON.

Three-Cushion Champion Leads De Oro in Title Match.

MILWAUKEE, Wis., Feb. 27.—Johnny Layton of Sedalia, Mo., world's three-cushion champion, won the first block in the 150-point match in defense of his title tonight from Alfred De Oro, Cuban expert, by a score of 50 to 37. De Oro's early lead was overcome by the champion.

Interest Increases in English Field Dog Derby; 72 Entries

Seventy-two entries have been received for the English Kennel Club's forty-fourth Field Trial Derby, which will be held at Orwell Park, near Ipswich, on April 18 and following days. The number compares favorably with prewar days, there having been ninety-five in 1914, and shows that the sport is returning to normal. There were thirty-five entries in 1920 and forty-five last year. Twenty-seven owners and breeders are represented in the list. Nine Irish setters, thirty-nine of the English variety, and twenty-four pointers have been nominated.

OREGON COLLEGIANS ENTER PENN RELAYS

Aggies Pointing Team for Four-Mile Championship at Quaker Carnival.

PHILADELPHIA, Feb. 27.—Oregon Agricultural College has sent an entry to Pennsylvania's relay carnival, which will take place on the last Friday and Saturday in April. M. H. Butler, coach of the track team, sent word that they will enter the four-mile relay championship. The Oregon Aggies have several fine milers this year and feel that they have a good chance to win the four-mile event. Arthur Walker, Ray Dodge and George Graves of Portland, Leo Sims of Woodburn and Grant Swan of Los Angeles are the five men making the best showing for the team. They are going so well that Coach Butler feels confident that they will give all the Eastern teams a hard fight for the title. Oregon Agricultural developed Windnagle, who afterward made such a wonderful record at Cornell.

William Hayward, one of the coaches of the last Olympic team, is at the University of Oregon, a sister institution of the above college, and hopes to bring East a two-mile team this year. He states that he will surely send a pole-vaulter who is doing close to thirteen feet and who can also do six feet one in the high jump. With both the Oregon institutions competing and also the Washington State College, the Pacific Northwest will be well represented at the carnival this year.

These entries bring the number of colleges on the relay carnival list up to eighty-eight, which indicates that when the returns are all in more than one hundred colleges will be at Franklin Field in April. As the Southern colleges are coming in larger numbers than ever before, the carnival will be more representative than even before.

Illinois Downs Wisconsin.

URBANA, Ill., Feb. 27.—Illinois defeated Wisconsin, 37 to 35, in a Western Conference basket ball game tonight.

BARTOW WINS SABRE TITLE DECISIVELY

N. Y. A. C. Foilsman Goes Through Junior Championship Event With Single Defeat.

J. Grier Bartow of the New York Athletic Club was the winner last night of the national junior sabre championship tournament held at the New York Athletic Club, gaining the honor from a field of thirteen competitors. Bartow's opponents in the final round were Pieter Mijer of the Washington Square Fencers' Club, Harold Van Boskirk of the Fencers' Club and Leon M. Schoonmaker of the Fencers' Club. Mijer and Van Boskirk finished second and third, respectively.

Bartow defeated all three of his opponents in the final, while Mijer, Van Boskirk and Schoonmaker won one bout apiece. The runner-up positions were decided on a percentage basis according to touches given and received. Mijer's percentage was 50, Van Boskirk's 46 and Schoonmaker's 33.

Bartow sustained his only defeat before he entered the final. This was at the hands of E. S. Acel of the N. Y. A. C., who, however, did not qualify in this trip. Bartow won his five other bouts. Schoonmaker and Nicholas Murray were tied in the first strip in bouts won, but the former won out on the percentage basis. Mijer and Van Boskirk were the qualifiers in the second strip.

The following foilsmen competed: From Yale University, J. H. Hanway and R. W. Davenport; Fencers' Club, Leon M. Schoonmaker and Harold Van Boskirk; New York A. C., Hudson Budd, E. S. Ace, Lincoln H. Weld, J. Grier Bartow and George W. Nunes; Washington Square Fencers' Club, Alexander Bernath, Nicholas Muray, Arthur Muray and Pieter Mijer.

The summaries:

Strip 1—Bartow defeated Weld 5—2, Schoonmaker 5—4, Hanway 5—1, N. Muray 5—2, Bernath 5—1; Schoonmaker defeated Weld 5—2, Hanway 5—3, N. Muray 5—3, Bernath 5—4; N. Muray defeated Weld 5—4, Acel 5—4, Hanway 5—3, Bernath 5—1; Weld defeated Acel 5—2, Hanway 5—4, Bernath 5—2; Acel defeated Bartow 5—2, Schoonmaker 5—2, Bernath 5—3; Hanway defeated Acel 5—4, Bernath 5—1.

Strip 2—Mijer defeated Budd 5—3, Nunes 5—4, Van Boskirk 5—4, Davenport 5—4; Van Boskirk defeated Nunes 5—2, Davenport 5—3, A. Muray 5—4; Budd defeated Nunes 5—4, Van Boskirk 5—4, A. Muray 5—3; Nunes defeated A. Muray 5—2, Davenport defeated Budd 5—4, Nunes 5—2, A. Muray 5—4.

Final—Bartow defeated Schoonmaker 5—1, Mijer 5—3, Van Boskirk 5—4; Mijer defeated Schoonmaker 5—2; Van Boskirk defeated Mijer 5—4; Schoonmaker defeated Van Boskirk 5—3.

Ohio State Defeats Indiana.

BLOOMINGTON, Ind., Feb. 27.—Indiana lost its final Western Conference basketball game to Ohio State here tonight, 20 to 18.

Michigan Ekes Out Victory.

IOWA CITY, Iowa, Feb. 27.—Michigan won from Iowa, 22 to 20, in a Western Conference basket ball game here tonight.

Racing Dates Simplified For Sound Yachting Body

When the Yacht Racing Association of Long Island Sound holds its annual meeting, as it will shortly, there is one piece of work which will not occupy very much of the yachtsmen's time. Reference is made to arranging the season's schedule. Some one in the association who is a student of the calendar last year worked out all the Saturday and holiday dates until 1948, so that all the meeting has to do is to consider applications of member clubs for changes in location on the program and the schedule map is settled for the season.

QUAKER CITY WINS INTERCITY ICE TITLE

Philadelphia Sextet Defeats St. Nicholas in Hockey Play-Off by 3 to 1 Score.

Special to The New York Times.

PHILADELPHIA, Feb. 27.—In the play-off in the tie for the intercity hockey championship between New York and Philadelphia, the Quaker City skaters tonight defeated the St. Nicholas team of New York, 3 goals to 1, at the Ice Palace. Quaker City and St. Nicholas battled to a two extra period tie here two weeks ago.

Werner Schnarr, the former Bryn Athyn schoolboy, scored all three goals for the Quaker City team. Cushman counted the New Yorkers' only point.

The line-up:

QUAKER CITY (3).		ST. NICHOLAS (1).
Stinson	R.W.	Cushman
W. Schnarr	C.	Henriques
G. Schnarr	L.W.	Townsend
MacPherson	R.D.	Hill
Dexter	L.D.	Von Bernuth
Lewis	G.	Cole

Goals scored—First period: W. Schnarr, 1:00; W. Schnarr, 3:34; Cushman, 8:10. No goals second period. Third period: W. Schnarr, 13:56.

Referees—Al Sauta and Porter Waite.

MOTOR RACE NEXT SUNDAY.

California Event, Stopped on Account of Rain, to Be Rerun.

LOS ANGELES, Feb. 27.—The 250-mile automobile race, started yesterday at the Beverly Hills Speedway, but called off at the end of the 93d lap when a light rain made the course dangerous, will be held next Sunday afternoon, officials of the Los Angeles Speedway Association announced today. Official re-check of the figures today showed the race had been called at the end of the 93d lap instead of during the 94th, as had been announced previously.

ESTRIEDGE WINNER IN BOXING TOURNEY

Gets Decision Over Florintino in Amateur Bout After Extra Round.

Louis Estriedge, a boxer representing the St. Christopher Club, was the victor over William Florintino, Pastime A. C., in the best bout among the preliminaries of the amateur boxing tournament held at the Commonwealth Sporting Club last night. Boxers in five different classes, ranging from the 110-pound weight to 160 pounds, took part in the matches, which were held under the auspices of the St. Christopher Club. The semi-finals and finals will be contested tonight.

Estriedge, in his match with Florintino, carried all the action in the opening round, and it looked like a walkaway for the St. Christopher boxer. But Florintino was saving something, and in the second session dropped Estriedge for the count of nine, the timely intervention of the bell at the end of the round saving him from a knockout. In the third round Estriedge came back and evened things up so well the judges disagreed, and the referee ordered another round to decide the issue. A few well-timed blows to the stomach and a well-sustained attack gave the decision to Estriedge at the end of this period.

Two semi-finals in the 138-pound class were held. Andy Palmer, Young Men's Club, defeated P. Thompson, St. Christopher Club, in the regular three-round session, and J. Tantano, Rutgers Gymnasium, defeated Johnny Wing, St. Christopher Club, in three rounds by judges' decision.

The summaries:

138-Pound Class—A. Tolmey, Young Men's A. C., defeated J. Littman, Ninety-seventh Street Y. M. H. A., three rounds, judges' decision; P. Thompson, St. Christopher's Club, defeated B. Richman, unattached, three rounds, judges' decision; Oscar Campbell, St. Christopher's Club, defeated Charles Olton, St. Christopher's Club, three rounds, judges' decision; William Soreson, Pastime A. C., defeated Phil Decker, East Fifty-fourth Street Gym, three rounds, judges' decision.

128-Pound Class—Joe Braxsee, St. Christopher's Club, defeated R. Durso, Adonis A. C., three rounds, judges' decision.

110-Pound Class—A. Nelson, Glencoe A. C., defeated S. Molinari, Miami A. C., three rounds, judges' decision; S. Chapman, Union Settlement House, defeated W. Hall, unattached, three rounds, judges' decision.

118-Pound Class—Wilber Cohan, St. Christopher's Club, defeated H. Felax, Rutgers Gym, three rounds, referee's decision.

160-Pound Class—L. Estriedge, St. Christopher's Club, defeated W. Florintino, Pastime A. C., four rounds, judges' decision.

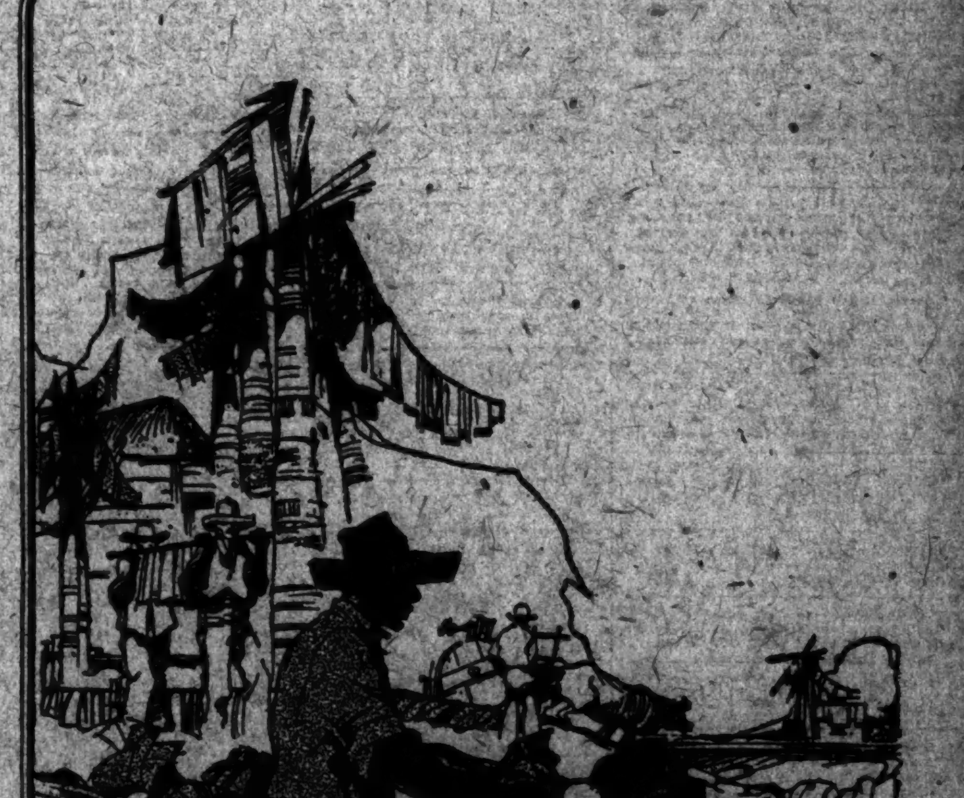
138-Pound Class—Semi-Final—Andy Palmer, Young Men's Club, defeated P. Thompson, St. Christopher's Club, three rounds, referee's decision; J. Tantano, Rutgers Gym, defeated Johnny Wing, St. Christopher's Club, three rounds, judges' decision.

To Be Represented in South.

With his boxing interests increasing as the sport flourishes in different sections of the country, Leo P. Flynn, manager of a large stable of boxers, has decided to establish Southern headquarters. Flynn has delegated John Cox as his representative in New Orleans. Cox left last week for the South.

Robt. Burns Invincible (foil-wrapped) Actual size 15c straight Box of 25—$3.50

Perfectos—2 for 25c
Epicures—2 for 25c



THAT pleasing mildness and mellowness of flavor that you've noticed in Robt. Burns is a product of months and even years devoted to aging, curing and blending the full Havana filler.

The distinctive flavor of Robt. Burns is zealously worked for and just as zealously guarded. It is the big factor behind the enormous Robt. Burns demand. It will always be as much a part of the Robt. Burns Cigar as the band by which you identify it.

Have you tried one lately?

General Cigar Co.
NATIONAL BRANDS
New York City

Robt. Burns Cigar is Full Havana Filled

24 BUSINESS OPPORTUNITIES. THE NEW YORK TIMES, TUESDAY, FEBRUARY 28, 1922.

BUSINESS OPPORTUNITIES

Bank and business references required under this classification.
Rate fifteen cents per word.

CAPITAL TO INVEST.

BUSINESS man will pay up to $5,000 for a well-established and paying business; will consider a partnership with right party; state full particulars in first letter. B 790 Times Downtown.

ACTIVE PARTNERSHIP—Well-established, profitable business wanted by high-grade merchant, with up to $20,000; only full details considered. B 612 Times Downtown.

YOUNG MAN with $5,000 cash will buy long established good-paying gents' furnishing or stationery and cigar store; propositions strictly confidential. B 528 Times.

CAPITAL and services to invest in established legitimate business; must stand thorough investigation. B 730 Times Downtown.

ACCOUNTANT, well established, will purchase clientele of practicing accountant. [illegible] Times, [illegible]

MERCHANDISE, any quantity, for cash. Jaffe-Boyer, 1,416 Broadway, Room 404. Phone Bryant 3894.

$5,000 and service to invest in progressive manufacturing or jobbing business. H 288 Times.

TECHNICAL MAN has $5,000 to invest with services in business. L 412 Times.

WILL purchase a machine or tool shop at reasonable figure. E 617 Times Downtown.

CAPITAL WANTED.

EXCEPTIONAL opportunity with substantial merchandising organization for active executive of the proper calibre to obtain equable interest.

Organization composed of thoroughly capable executives of the highest order. The business is a recognized, firmly established one.

Minimum investment $25,000 required.

Banking, business and social references.

F 888 Times Downtown.

An opportunity for the small investor to obtain a high percentage of profit—with

FULL SECURITY.

We now offer to individual investors, or to participating groups of investors, several valuable parcels of improved city real estate, showing substantial return. Details upon request. F. S., 126 Times.

BROKER WANTED.

A corporation to market a patented device, which will be a valuable adjunct to all motor-propelled vehicles, desires to sell preferred stock to the amount of $600,000, with liberal bonus features; a company which must be of the highest standing, able to furnish local references as to past record will be engaged to sell this stock; if interested state full particulars as to charges, &c. F 300 Times.

ACTIVE partner wanted; must be high-class business man with capital to invest in clean-cut metal specialty manufacturing business vicinity of New York; business has no liabilities, has orders to be produced, and has business assured for a year; good opportunity to take over entire management and build up a large concern; advertiser is engaged in another enterprise requiring all his time. H 182 Times.

METAL STAMPING MANUFACTURER.

Will consider giving half interest in well paying business to man capable of managing metal stamping factory employing large staff of die makers, power press operators, platers and polishers; must be in a position to invest $40,000 to $50,000. In replying state in detail your experience and references for past five years to Box 311, 200 Cable Building. [illegible]

WANT $15,000 to $25,000.

Owner of the only complete plant in United States for publishing text illustrated bibles; over 600 pictures; costing over $100,000 to produce; free and clear of all claims; desires to borrow above amount, 1-2-3-4-5 years; liberal interest; private parties only. M 520, Presbyterian Bldg.

PARTY wanted to buy out partner's interests, from $10,000 to $20,000 required; manufacturing negligee and underwear; proposition will stand strict investigation. B 2466 Times Annex.

WELL established electrical firm representing a large European house requires about $5,000 additional capital to meet the daily increasing inquiries; unusual opportunity. B 795 Times Downtown.

A WELL established concern, manufacturer of fancy hair ornaments and jewelry novelties, wants an active partner for office and outside; about $4,000 capital. F 201 Times.

ELECTRICIAN, must invest $2,000 in established paying business in Brooklyn's best residential section; half interest and service. G 223 Times.

ACTIVE office partner wanted with $5,000; profitable established manufacturing business. M 177 Times.

MAN, competent to manage insurance broker's office, can secure half interest; $4,000 cash. C 777 Times Downtown.

HAVE good proposition for business man with substantial capital. D 670 Times Downtown.

LADY PARTNER, small amount capital, managing business 50 per cent interest. D 593 Times.

PARTNER wanted, multigraphing business; good opportunity; moderate capital required. H 197 Times.

WELL-RATED manufacturer desires loan and interest. B 511 Times.
of $3,000 on gilt-edged security; good bonus

MAN with $2,500-$5,000 to purchase interest in industrial business. H 221 Times.

BUSINESS CONNECTIONS.

DISTRICT MANAGERS for New York corporation, opening up Hudson County, Brooklyn and Long Island territories, to organize house-to-house selling force on a new, fast-selling household necessity, with no competition; opportunity for live capable man or business woman to make upward of $100 a week; a real chance to own your own business; no investment required. Call after 10 A. M., Kanak Co., Inc., 730 6th Av., near 34th St.

INCOME TAX REPORTS, $5 up; experts; audits, investigations, arrangements, firms without bookkeeper. D 809 Times Downtown.

SALES ENGINEER, 37, adaptable, experienced chemical and mechanical lines; available immediately; suitable connection. D 878 Times.

JOBBER wanted to sell incandescent lamp production; attractive discount. Address "Lamp," 810 Broad St., Newark, N. J.

WILL pay $100 and bonus for securing good executive position; confidential. A 1119 Times Harlem.

ADVERTISE in publications of Germany for business connections. M. Klein, 1,133 Broadway.

ACCOUNTANT will buy write-up accounts and monthly audits. D 257 Times.

FOR SALE.

MANUFACTURING BUSINESS.

A manufacturer to protect a debt took control of a corporation making and marketing a highly successful house heating apparatus; the business has grown despite lack of concentrated sales effort; it is far outside the manufacturer's field, so a sale is contemplated; about $150,000 is required; will deal with principals only; no commission nor promotion scheme considered. E 2496 Times Annex.

READERS' AID WELCOMED.

The New York Times seeks to keep its advertising columns clean and dependable by excluding questionable, misleading or fraudulent announcements. Readers are invited to communicate with The Times when they have doubts as to the good faith of any advertiser.—Advt.

FOR SALE.

FOR SALE—Well established dress business, including medium sized, modern equipped factory, salesroom and office; good lease; desirable location; will sell reasonable to right buyer. Apply 4th floor, 5 West 31st St.

RESTAURANT—High-class, profitable business; up-to-date equipment; owner to retire after 30 years; will give reasonable lease; this is no cheap lunch room; $12,000, $5,000 cash, bal. terms. W. J. Danzker, 9 Park Place, Brooklyn.

SACRIFICE.

Concern dissolving, immediate cash must be realized; complete plant for the manufacture of ladies' handbags, including machinery, made-up and raw merchandise. B 775 Times Downtown.

LADIES' wearing apparel store, in best section of Brooklyn; wonderful opportunity; also suitable for clothing or millinery. Inquire in store 4-6 P. M. A. Cohen, 20 East 125th St., New York.

SACRIFICE.

Concern dissolving offers complete dress plant, including machinery, showroom, office and raw materials. 12th Floor, 40 West 27th St.

FOR SALE—Established group of weekly motion-picture theatre programs; for particulars apply any afternoon between 1 and 3, Room 711, 105 West 40th St.

FOR SALE—Manufacturing rights, patterns, dies, patents; also immediate orders for best selling article on market; none but responsible persons need apply. D 81 Times.

DRESS STORE, 7th Av., uptown, with space for manufacturing; good opportunity to do retail and wholesale business. E 1151 Times Harlem.

FOR SALE—Beautiful established millinery shop; best location in Wilmington; good reasons for selling; wonderful opportunity. W 274 Times.

UP-TO-DATE ladies' apparel shop, on 34th St., doing very good business; owner must sell at once. 40 West 34th, 1st floor.

WELL-KNOWN candy factory, operating daily; large output; good opportunity. L 365 Times.

PRINTING STORE FOR SALE.
Moderate equipment; good location. Phone Decatur 10118.

CORNER dry goods and gents' furnishing store, best location, well established. E 1111 Times Harlem.

TOYS and music store main business section Elizabeth; wonderful opportunity; no brokers. L 341 Times.

BUTCHER STORE, established 11 years. 818 Central Av., Brooklyn. Phone 6890 Evergreen.

STOVE store, established 25 years; best location in Union Hill, N. J. Hiecks, 218 Bergenline Av.

$250 BUYS established business; opportunity to turn your spare time into cash; substantial monthly profit. Millard, 486 B'way.

REAL ESTATE and employment agency, established on Broadway; long lease; cheap. Telephone Academy 5810.

ESTABLISHED business for outdoor worker; $400 cash; spare time; chance for quick buyer; good profits. Millard, 486 Broadway.

MILLINERY STORE with rooms for sale. 1,082 Liberty Av., Brooklyn.

MISCELLANEOUS.

EXPERIENCED FOOD MAN.

An unusual opportunity for experienced grocery and delicatessen man to take over the food department in a large, thriving department store; magnificent building on main thoroughfare. 31 N. Y. Times Brooklyn Branch.

STORE—Ideal location any business, busy thoroughfare, 46x27, with mezzanine floor 48x15; immediate possession; southeast corner building 14th St. and 7th Av.; subway express station; also smaller store, 52 7th Av.

FURS, shoes, yard goods and men's furnishing departments for rent. Kanter's Department Store, 56 West 14th St. (near Hearn's). Chelsea 5356.

WOULD you invest in secure, established business, paying large monthly and yearly returns. Principals only. H 154 Times.

TWO gentlemen leaving for Africa end of March willing to take suitable commissions. D 39 Times.

TO LET—Prominent corner building on Broadway, Brooklyn. Leverich, 145 Montague St., B'klyn.

PRINTING plant wanted; state full particulars. V 637 Times.

INFANTS' and children's wear; good location; Inwood section. Bush, 26 West 424.

BUSINESS LOANS.

CAPITAL SUPPLIED
to sound, established corporations paying dividends or about to pay dividends; no promotions. We have successful selling organization with established record. Established 1909.
I. B. NOLL & CO., INC.,
170 Broadway, New York.

EMERGENCY FINANCING—Our clientele includes many successful and respected merchants; jewelry collateral only; large or small amounts; strictly legal rates. J. E. Lemon & Co. (Est. 1878), 412 6th Av., at 25th St. Telephone Watkins 4126.

WILL BUY
trade acceptances and book accounts of rated concerns. Interviews invited.
TRADERS FINANCE CORPORATION,
Room 801, 130 West 32d St., New York City.

MONEY LOANED in any amounts on diamonds, jewelry and silverware. Equitable Pledge Society, Inc., 8 East 14th St., near 5th Av. Safe Deposit Vaults.

LOANS on automobiles, machinery, stores, mortgages purchased. Knight, 1,431 Broadway. Bryant 4883.

MONEY loaned, machinery, furniture, accounts receivable. Weiss, 147 West 42d, Room 812.

MONEY against receivables, second mortgages, automobiles, rentals. Territ, 47 West 34th St. Fitzroy 2951.

LOANS—Machinery, automobiles, warehouse receipts; quick action. Coney, 1,476 Broadway, Room 814. Bryant 5151.

LOANS made on machinery, fixtures, accounts receivable, rent assignments, second mortgages. E 2472 Times Annex.

MONEY LOANED on automobiles while in your possession; strictly confidential. Peerless Sales Corp., 136 W. 52d St. Circle 6287.

CASH advanced to manufacturers and wholesalers on outstanding accounts, acceptances, at lowest rates. Capital, 317 Times.

LOANS, any amount, on good collateral. Goldwater, 298 5th Av. Longacre 6125.

BUSINESS SERVICE.

OUTSTANDING ACCOUNTS collected; no charge unless collected. National Credit Protective Association, 401 Broadway. Canal 7350.

YOUR SALES LETTERS must be scientifically written to bring good results. Consult an expert. Durant, 161 Water St. John 4194.

MY professional sales letters, follow-ups, accomplish "big-volume" results; advice folder, free. Harold Quayle, Morristown, N. J.

MANUSCRIPTS typewritten; multigraphing; addressing, mailing. Letter Service Bureau, 1,416 Broadway, Room 412.

WE can sell your proposition or promote capital for same; state particulars for interview. G 231 Times.

SETTLEMENTS WITH CREDITORS EFFECTIVELY ACCOMPLISHED. PHONE MURRAY HILL 6880.

CHIROPRACTORS FACE INQUIRY OF SCHOOLS

Magistrate McAdoo Will Look Into Award of Degrees by Their "Colleges."

USE OF WORD FORBIDDEN

State Board of Education Warned Practitioners That Practice Was Outside the Law.

Chief City Magistrate McAdoo will begin an investigation in a few days, it was announced yesterday, of charges preferred by the State Board of Education against a number of chiropractic schools alleged to have violated the law which forbids organizations to call themselves "colleges" or "universities" without the consent of the State Board and forbids unauthorized schools to issue documents that purport to be diplomas or degrees.

A number of chiropractic schools were alleged to have illegally called themselves colleges and to have awarded degrees. One school advertised that it gave its graduates a dozen different degrees and conferred honorary degrees on non-graduates who paid the fees and were found to be "worthy."

The State Board of Education recently called the attention of chiropractic establishments to their violations of the law and some of them discontinued these practices. When others persisted in using the forbidden names and issuing degrees, the board asked District Attorney Banton to act and he laid the matter before the Chief Magistrate.

Lyndon E. Lee, head of the chiropractors' organization, issued a statement yesterday replying to the specialists who had examined the work of the chiropractors in many departments and reported them invariably to be frauds. Lee said that doctors in Bavaria more than 100 years ago had objected to travel by railroads, saying that the speed of movement caused cerebral derangements, and that at other times other medical bodies had denounced Christian Science, osteopathy and bathtubs. He said that a number of years ago Boston physicians obtained the passage of a law making it a crime to take a bath without a physician's prescription.

"In New York State," he continued, "it is important that the public should be protected from those who have no right to proclaim themselves as chiropractors. It has been suggested, and I think with some point, that the medical societies, instead of opposing chiropractic as a science, might well afford to lend influence in getting legislation that will uplift this healing method to a higher educational standard instead of seeking to destroy it altogether."

Savage Gets Chicopee Arms Plant.

SPRINGFIELD, Mass., Feb. 27.—The transfer was recorded here today of 6,500 shares of capital stock of the J. Stevens Arms Company of Chicopee Falls from the Westinghouse Electric and Manufacturing Company to the Savage Arms Corporation. The stock has an indicated value of $1,500,000. The transfer marks the formal transfer of the Stevens plant from the Westinghouse interests, which operated it during the World War, to the Savage Corporation, which assumed control in 1919.

UNITED STATES SUPREME COURT

Special to The New York Times.

WASHINGTON, Feb. 27.—In the Federal Supreme Court today A. E. Sutherland, D. M. Beach, C. L. Pierce and A. L. Shepard, all of Rochester, N. Y., were admitted to practice, and these proceedings were had:

105—F. Leach, doing business as Organo Product Company, appit., v. W. B. Carlile, Postmaster—Decree affirmed, with costs, and cause remanded.

107—G. Crane, as admx., &c., by G. W. Sauer, decd., plff., v. L. H. Hahlo, G. P. Nicholson and J. A. Canter, as constituting the Bd. of Revn. of Assessments of the City of New York, et al.—Judgment affirmed, with costs.

76—The Bank of Jasper, petr., v. First Nat. Bank of Rome, Ga.; 73—First Nat. Bank of Jasper, Fla., petr., v. State Bank of Rome, Ga.; 74—First Nat. Bank of Jasper, Fla., petr., v. the First Nat. Bank of Rome, Ga.; 77—The Bank of Jasper, petr., v. the State Bank of Rome, Ga.—Judgments affirmed, with costs.

100—C. F. Wood et al., appits., v. the U. S.—Judgment affirmed.

139—Keokuk and Hamilton Bridge Co., appits., v. F. Salm Jr. et al.—Decree affirmed, with costs.

148—C. S. Fairchild, appit., v. C. E. Hughes, as Sec. of State of U. S., et al.—Decree affirmed, with costs.

553—O. Lesser et al., plffs., v. J. M. Garnett et al.—Judgment affirmed, with costs.

75—G. M. Reed, admx., estate of L. C. Reed, decd., petr., v. Dir. Gen. of R. R.'s et al., &c.—Judgment reversed, with costs, and cause remanded for further proceedings not inconsistent with the opinion of this court.

131—New Bedford Dry Dock Co., appit., v. B. G. Purdy, claimant of the steamer Jack o' Lantern—Decree reversed, with costs, and cause remanded.

392—The Territory of Alaska and Juneau Hardware Co., appits., v. J. W. Troy, Coll'r of Customs for the Div. of Alaska—Decree affirmed, with costs.

57—John Simmons Co., petr., v. The Grier Bros. Co.—Decree of the Circ. Ct. of Appls. reversed, with costs, and decree of the Dist. Ct. of the U. S. for Westn. Div. of Pa. affirmed, with costs, and cause remanded to the said Dist. Ct. for further proceedings in conformity with opinion of this court.

456—W. Lemke, as Att. Gen. of No. Dak. et al., appits., v. The Farmers' Grain Co. of Embden, No. Dak.—Decree affirmed with costs and cause remanded.

604—W. Lemke, as Att. Gen. of No. Dak. et al., appits., v. The Homer Farmers' Elevator Co. et al.—Decree affirmed with costs.

512—M. L. Crichton, appit., v. M. L. Wingfield—Decree affirmed with costs.

51—C. E. Schaff, as Rec. of the Mo., Kans. and Tex. Ry. Co., plff., v. J. C. Famechon Co.—Dismissed for want of jurisdiction.

90—J. Gooch Jr., petr., v. Oregon Short Line R. R. Co.—Judgment affirmed with costs and cause remanded.

98—The N. Y., N. H. & H. R. R. Co., appit., v. the U. S.—Judgment affirmed.

98—C. L. Burrill, Treas. and Rec. Gen. of the Commonwealth of Mass., plff., v. Locomobile Co., and 99, C. L. Burrill, Treas. and Rec. Gen. of the Commonwealth of Mass., in error to the Dist. Ct. of U. S. for the Dist. of Mass.—Judgment reversed with costs and cause remanded for further proceedings in conformity with the opinion of this court.

113—J. L. Whiting-J. J. Adams Co., plff., v. C. L. Burrill, Treas. and Recr. Gen. of the Commonwealth of Mass.—Judgment affirmed, with costs.

102—W. N. Jones, plff., v. the U. S.—Judgment affirmed and cause remanded.

86—R. Hawes, plff., v. the State of Ga.—Judgment affirmed, with costs.

97—MacArthur Bros. Co., appit., v. the U. S.—Judgment affirmed.

259—W. U. Tel. Co., plff., v. Louisville & Nashville R. R. Co.—Judgment affirmed, with costs.

80—The U. S., appit., v. L. T. Cook, ext. estate of W. S. Eames et al.—Judgment affirmed.

95—T. J. Terral, as Sec. of State of Ark., appit., v. Burke Construction Co.—Decree affirmed, with costs.

103—Mo. Pac. R. R. Co., plff., v. Clarendon Boat Oar Co., Inc.—Dismissed for want of jurisdiction.

114—The U. S., petr., v. M. Rice & Co. et al.—Judgment affirmed.

118—H. S. Wallace, appit., v. the U. S.—Judgment affirmed.

141—Commrs. of Road Impt. Dist. No. 2 of Lafayette Co., Ark., petrs., v. St. Louis S. W. Ry. Co.—Judgment affirmed, with costs and cause remanded.

206—R. R. Commn. of Wis. et al., appits., v. Chicago, Burl. & Quincy R. R. Co.—Decree affirmed, with costs.

288—The State of New York and C. D. Newton, personally and as Atty. Gen. of State of New York, appits., v. the U. S., et al.—Decree affirmed, with costs.

540—J. F. Smietanka, as Collr. of Int. Rev., &c., petr., v. First Trust and Savings Bank, Trustee, &c.—Judgment affirmed, with costs, and cause remanded.

The Chief Justice also announced the following orders of the court:

11—Original. The State of Minn., compit., v. the State of Wisc.—Motion for a final decree granted.

813—The U. S., petr., v. W. L. Slocum—Motion for leave to file brief of G. Keating on behalf of J. Reed as amicus curiae in this cause granted and motion for leave to make oral argument herein denied.

686—The Woodrow-Parker Co. et al., petrs., v. A. S. Herschberger, by his next friends, &c.—Petn. for writ of cert. to 8th Circ. Ct. of Appls. denied.

688—R. I. Hospital Trust Co., admr., &c., et al., petrs., v. K. Atwood et al.—Petn. for writ of cert. to 1st Circ. Ct. of Appls. denied.

[illegible]—S. Schauffele, as admr., &c., petr., v. J. B. Payne, Dir. Gen. of R. Rs., &c.—Petn. for writ of cert. to 3d Circ. Ct. of Appls. denied.

695—Union Pac. R. R. Co., petr., v. B. M. Perrin, admx., &c.—Petn. for writ of cert. to Sup. Ct. of Utah denied.

696—Local Union No. 2 of the International Brotherhood of Electrical Workers et al., petrs., v. Kinloch Telephone Co. et al.—Petn. for writ of cert. to 8th Circ. Ct. of Appls. denied.

701—Gans S. S. Line, petr., v. Isles Steamshipping Co., Ltd.—Petn. for writ of cert. to 4th Circ. Ct. of Appls. denied.

702—Same v. G. H. Arnot, master, &c., et al.—Petn. for writ of cert. to 4th Circ. Ct. of Appls. denied.

719—Central of Georgia Ry. Co., petr., v. M. J. Newberry—Petn. for writ of cert. to 5th Circt. Ct. of Appls. denied.

608—Continental Ins. Co. et al., appits., v. the U. S. et al., and 610—S. Prosser et al., appits., v. the U. S. et al. It is ordered that these cases be restored to the docket for reargument, as the first cases for hearing April 10 next, on the question whether the decree in the Dist. Ct., in which these are appeals, is in conformity with the opinion of this court in U. S. v. Reading Co., 253 U. S. 26, and that the Atty. Gen. be advised of this ord er.

75—Pueblo of Laguna, appit., v. J. Candelaria et al.—Per curiam: dismissed for want of jurisdiction.

112—F. H. Harris, appit., v. the U. S.—Per curiam: dismissed for want of jurisdiction.

115—Mo. Pac. R. R. Co., plff., v. Izard Co. Highway Imp. Dist. No. 1—Per curiam: dismissed for want of jurisdiction.

126—G. F. Harvey et al., appits., v. the Union Traction Co., J. D. Biggins, Pres.—Per curiam: dismissed for want of jurisdiction.

436—J. D. Blackstone, plff., v. L. W. Groomes—Per curiam: dismissed for want of jurisdiction.

615—J. A. Grogan, Collr., &c., appt., v. Hiram Walker & Sons, Ltd.; and F. 630—the Anchor Line (Henderson Bros.) Ltd., appt., v. G. W. Aldridge, Collr. of Customs for the Port of New York—Motion to advance submitted.

684—L. C. C., plff., v. the U. S., ex rel. members of the Waste Merchants Assn. of New York Voluntary Assn.—Motion to advance submitted.

724—The U. S. ex rel. J. W. French, plff., v. J. W. Weeks, Sec. of War; and 725—same, W. F. Creary, plff., v. same—Motion to advance submitted.

698—The U. S., petr., v. Various Documents, Papers and Books, &c.—Petn. for writ of cert. to 7th Circ. Ct. of Appls. submitted for petrs. and for respdts.

705—J. B. Wardell, as Collr. Int. Rev., &c., petr., v. J. A. Blum et al.—Petn. for writ of cert. to 9th Circ. Ct. of Appls. submitted for both.

715—Fed. Trade Commn., petr., v. D. A. Winslow et al.—Petn. for writ of cert. to 4th Circ. Ct. of Appls. submitted for petrs.

716—Same v. Norden Ship Supply Co., Inc.—Petn. for writ of cert. to 4th Circ. Ct. submitted for petr.

723—The U. S., petr., v. J. A. Baker, recvr., &c.—Petn. for writ of cert. to 5th Circ. Ct. submitted for petr.

2—American Steel Foundries, petr., v. the Tri-City Central Trades Council et al.—Motion to re-tax costs submitted by Mr. Reed.

152—Borough of Edgewood, plff., v. Wilkinsburg and East Pittsburgh Street Ry. Co., et al.; and 266—Same v. the Public Service Commn. of Commonwealth of Pa., et al.—Motion for leave to file brief herein on behalf of Scranton Street Ry. as amicus curiae submitted by Mr. Gill in that behalf.

752—C. D. Newton, as Atty. Gen. State of New York, et al., appits., v. Central Union Gas Co.; and 753—Same v. Northern Union Gas Co.—Motions to advance submitted by Mr. Vilas.

733—The Dayton Brass Castings Co., petr., v. A. C. Gillian, U. S. Collr., &c.—Petn. for writ of cert. to 6th Circ. Ct. of Appls. submitted for petr.

No. —. Original. Ex-parte, in the matter of J. E. Cantrill et al., petrs.—Motion for leave to file a petn. for writ of mand. herein submitted for petr.

217—The Bank of America, plff., v. Whitney Central Nat. Bank—Motion to advance submitted.

304—C. E. Schaff, recr., &c., appit., v. the U. S.; and 26—The U. S., appit., v. C. E. Schaff, recr., &c.—Motion to remand to Ct. of Claims for further findings submitted.

Original—Ex parte, in the matter of J. J. O'Brien, petr.—Motion for leave to file a petn. for writ of mand. or a writ of cert. herein submitted for petr.

675—R. W. Bratton et al., appits., v. W. C. Chandler et al.—Motion to advance submitted.

Original—Ex parte, in the matter of Harley-Davidson Motor Co. et al., petrs.—Motion for leave to file a petn. for writ of mand. herein submitted for petrs.

545—T. Yamashita et al., petrs., v. J. G. Hinkle, as Secy. of State of Washington—Motion to advance submitted.

380—W. U. Tel. Co., petr., v. L. Hale, &c.—Petn. for writ of cert. to 5th Circ. Ct. of Appls. submitted for petr.

Original—Ex parte, in the matter of Link-Belt Co., petr.—Motion for leave to file a petn. for writ of mand. herein submitted for petr.

729, 730, 731 and 732—Utah Consolidated Mining Co., petr., v. Utah Apex Mining Co.—Petn. for writs of cert. to 8th Circ. Ct. of Appls. submitted for both.

742—C. L. Craig, petr., v. T. C. McCarthy, U. S. Marshal, &c., et al.—Petn. for writ of cert. to 2d Circ. Ct. of Appls., or, in the alternative, a rule to show cause by way of mandamus, submitted for petr., with leave to counsel for respdt. to file brief in opposition.

224—Industrial Accident Commn. of State of Cal., petr., v. J. E. Payne, as agent, &c., J. C. Davis, as agent, &c., submitted as the party respondent herein, on motion of Mr. Ballea.

561—H. H. Bohning, plff., v. the State of Ohio; and 565—E. Pohl, plff., v. the State of Ohio—Motions to advance submitted.

191—Somebern Bros., &c., appits., v. C. M. Cureton, Atty. Gen. &c. et al.—W. A. Keeling, Atty. Gen., and L. A. Smith, Controller Public Accounts, State of Texas, substituted as parties appellee herein.

721—H. D. Boehm, as admr., &c., petr., v. Lehigh Valley Trans. Co., owner of the steam tug "Mahoney"—Petition for writ of cert. to 2d Circuit Court of Appeals submitted for both.

424—G. W. Pace, appit., v. F. G. Zerbst, Warden, &c.—Dismissed with costs.

672—Irving Nat. Bank, petr., v. American Steel Co.—Petition for writ of cert. to 2d Circuit Court of Appeals submitted for both.

690—J. G. Kenedy et al., petrs., v. the State of Texas et al.—Pet. for writ of cert. to Supreme Court of Texas submitted for both.

699—Durham Public Service Co., plff., v. the City of Durham—Petition for writ of cert. submitted for plff.

717—J. Williams, trustee in bankruptcy, &c., petr., v. H. M. Evans—Petition for writ of cert. to 8th Circuit Court of Appeals submitted for both.

720—M. Weisman, petr., v. the U. S.—Petn. for writ of cert. to 8th Circt. Ct. of Appls. submitted for petr.

722—Puget Sound Power and Light Co., petr., v. S. B. Asia et al.—Petn. for writ of cert. to 9th Circt. Co. of Appls. submitted for both.

735—Hartford Life Ins. Co., petr., v. F. T. Douds et al., &c.—Petn. for writ of cert. to Sup. Ct. of Ohio submitted for both.

736—N. Y. Cent. R. R. Co., petr., v. C. Plows—Petn. for writ of cert. to Sup. Ct. of New York State submitted for both.

742—Supreme Council Catholic Benevolent Legion, petr., v. M. J. Gallery—Petn. for writ of cert. to 7th Circt. Co. of Appls. submitted for both.

754—Boston Towboat Co., petr., v. Darrow-Mann Co.—Petn. for writ of cert. to 1st Circt. Ct. of Appls. submitted for both.

755—C. F. Adams et al., trustees, &c., petrs., v. Darrow-Mann Co.—Petn. for writ of cert. to 1st Circt. Ct. of Appls. submitted for both.

756—Hartford Life Ins. Co., petr., v. R. N. Langdale—Petn. for writ of cert. to Sup. Ct. of Ohio submitted for both.

762—S. Singer, petr., v. the U. S.—Petn. for writ of cert. to 2d Circ. Ct. of Appls. submitted for petr., with leave to respdt. to file brief in opposition on or before Thursday next.

763—R. Lucas et al., petrs., v. the U. S.—Petn. for writ of cert. to 5th Circ. Ct. of Appls. submitted for petrs.

768—B. & O. R. R. Co., petr., v. F. Sullivan—Petn. for writ of cert. to Sup. Ct. of Pa. submitted for petr.

768—The Bull Insular Line, Inc., v. Societe Anonyme des Sucreries de Saint Juan—Petn. for writ of cert. to 1st Circ. Ct. of Appls. submitted for both.

771—A. C. Nesbitt, ancillary admr. estate of W. B. Herrer, decd., petr., v. C. H. Clark et al.—Petn. for writ of cert. to Sup. Ct. of Pa. submitted for both.

773—The Public Service Com. State of N. Y., petr., v. the N. Y. Cent. R. R. Co.—Petn. for writ of cert. to Sup. Ct. of N. Y. submitted for petr.

775—Transportes Maritimos do Estado, claimant of ship Sao Vincente, petr., vs. Tietjen & Lang Dry Dock Co.—Petn. for writ of cert. to 2d Circ. Ct. of Appls. submitted for both.

776—Same, claimant of ship Murmugao, petr., vs. M. Rose, doing business, &c.—Petn. for writ of cert. to 2d Circ. Ct. of Appls. submitted for petr.

777—Same (in persona), petr., vs. M. Rose, doing business, &c.—Petn. for writ of cert. to 2d Circ. Ct. of Appls. submitted for petr.

778—Same, as claimant of SS. Murmugao, petr., vs. Thomas De Simone—Petn. for writ of cert. to 2d Circ. Ct. of Appls. submitted for both.

779—Same vs. Same—Petn. for writ of cert. to 2d Circ. Ct. of Appls. submitted for both.

——(original)—John Doe, demise of the Commonwealth of Mass., plff., vs. the City of Rochester, N. Y., and ——(original)—Commonwealth of Mass., plff., vs. E. Van Voorhis et al., &c.—Motions of Ontario Beach Hotel and Amusement Co., Bartholomay Co., Inc., and N. Y. Central R. R. Co. for leave to intervene submitted in support of the motions and for the City of Rochester in opposition thereto, with leave to the Atty. Gen., State of N. Y., to file opposition within two weeks.

184—The U. S., appit., vs. North Am. Oil Consolidated et al.—Passed; to be restored.

154—A. Howat et al., plffs., vs. the State of Kan.; and 491—Same vs. Same.—Four hours allowed for argument and argument commenced.

Adjourned until tomorrow.

Call for Tuesday: Nos. 154 (and 491), 17 (original), 18 (original), 118 (and 164), 122, 123, 126, 127, 128 and 129.

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A BREAKFAST companion should not be too morose. Doctors say that a strong emotion will check the flow of digestive fluids.

Now, we would not go so far as to state that a newspaper editor can actually give his readers dyspepsia. But it is obvious that the news of the day can be arranged and presented in a way that is either more cheerful or less cheerful.

In this Vale of Tears there is much to be said in favor of being happy as much of the time as we can, except when duty commands us to cope with the sad things of life.

Therefore, a newspaper does friendly service when it strives to tell its readers of the vast, variegated, daily doings of the world in terms of kindness rather than of cynicism, and of hope rather than of gloom. The gloomy retailer of facts may be wrong, and the reporter who weaves a few threads of gold among the sombre black may be presenting a truer picture of the mottled web of human life. At any rate, he is highly desirable at breakfast time.

New York Tribune

Army Orders and Assignments | THE WEATHER. | SHIPPING AND MAILS | WHITE STAR | The COMFORT ROUTES | FURNESS-BERMUDA-LINE

Army Orders and Assignments.

Special to The New York Times.

WASHINGTON, Feb. 27.—The War Department published the following orders today:

Infantry.

Sampson, Maj. E. W., and Capts. Ready, J. L.; Lampkin, L. J.; De Voile, V. C., and Jacobs, G. E., to 5th Corps Area.
Burnham, Capt. J. H., as inspector of Inf., N. J. N. G.

Coast Artillery Corps.

Faust, Capt. H. F., as Asst. Prof. Mil. Sci., Univ. of Mich.
McCormick, 1st Lt. W. L., as Asst. Prof. Mil. Sci., Univ. of Pittsburgh.

Resignation.

Shannon, Capt. S. A., Inf., for good of service.

Naval Orders.

Special to The New York Times.

WASHINGTON, Feb. 27.—The Bureau of Navigation published the following orders today:

COMMANDERS.

Bagley, D. W., to Dest. Squad., Pac. Ft.
Neilson, J. L., to 5th Brig., Mar., San Diego.
Wickes, G. L., to Aid on staff, Comdr. Dest. Squad., Pac. Ft.

LIEUT. COMMANDERS.

Bowman, M. C., to Exec. Offr., the Bushnell.
Meade, R. V., to the Eagle 31, as Exec. Offr.

LIEUTENANTS.

Deckee, J. H., to the Sapuigo.
Nourse, R. F., to Nav. Sta., Pearl Harbor.
Pollock, M. B., to Navy Yd., Portsmouth, N. H.

The Civil Service.

City.

An examination for inspector of light and power, Grade 2, will be ordered soon. Candidates must be at least 21 years of age. The subjects and weights of the examinations will be: Experience, 4; duties, 5; citizenship, 1.

State.

The commission will hold examinations on March 25, with applications made before March 15, for the following positions:

Application Examiner, Motor Vehicle Bureau, State Tax Department; usual salaries, $900 to $1,200.—Assistant Social Worker, State Hospitals; usual salary, $900.—Bank Examiner, State Banking Department; initial salary, $8 to $10 per day when employed.—Engineering Assistant (Civil), $1,080 to $1,560.—Expert Specification Writer, $2,400 to $3,000.—Investigator, State Tax Department, $1,600.—Mechanical Engineer, Transit Commission, $1,800 to $2,400.—Storekeeper, State and County institutions; usual salaries $720 to $1,200 and maintenance.—Assistant Engineer (Telephone), Public Service Commission, $2,500 to $3,600.—Assistant Engineer (Telephone) Public Service Commission, $2,000.—Junior Assistant Engineer (telephone), Public Service Commission, $1,500 to $1,800.

UNWRITTEN EXAMINATIONS.

Chemist, State Institute for the Study of Malignant Disease, Buffalo; $3,000.—Examiner, State Education Department; $1,320 to $1,800: English, modern languages (French or Spanish), history, mathematics, commercial subjects.—General Matron, Letchworth Village, $96 to $100 a month and maintenance.—Guard-Painter, Westchester County Service; $1,200 and maintenance.—Industrial Teacher (Hand Laundry), New York State Training School for Girls, Hudson; $75 a month and maintenance.—Inspector of State Institution Farms, Department of Farms and Markets; $2,500 to $3,000.—Plumber-Guard, State Prison Service; $1,600.—Superintendent of Grain Elevator, Department of Public Works; $3,800 to $4,900.—Superintendent of Terminals, Department of Public Works, $5,000.—Technical Assistant (Zoologist), Education Department; $1,260.

COUNTY EXAMINATIONS.

(To residents of the county specified for each position.)

Automobile Examiner, Westchester Co. Clerk's Office; $1,200.—Bridge Operator, Nassau Co. Service; $2,000.—Chief Index Clerk and Special Deputy County Clerk, Suffolk Co. Clerk's Office; $1,800.—County Physician, Albany Co.; $1,500.—Custodian of Maps, Westchester Co. Register's Office; $1,700.—Expert Typist, Queens Co. Service; $1,500.—Junior Clerk, Chautauqua Co., $800 to $900.—Pay Recorder, Chautauqua Co., $60 a month.—Sealer of Weights and Measures, Lewis Co.; $500 and $400 for expenses.—Sealer of Weights and Measures, Saratoga Co.; $1,500 and $300 for expenses.—Special Deputy County Clerk, Orange Co.; $1,500.

For detailed circular and application form, address State Civil Service Commission, Albany, N. Y.

United States.

The commission announces an examination for Acting Assistant Surgeon, men desired, of reasonable age, for vacancies in the United States Public Health Service, New York, at $480 a year for part time to $2,300 and $2,600 a year for full time. Appointees at annual compensation of $2,500 per annum or less may be allowed the increase granted by Congress of $20 a month. Competitors will not be required to report for examination at any place, but will be rated on Education and training, 50; experience, 50. Classified employes who have reached the retirement age and have served fifteen years are entitled to retirement with an annuity.

Weather in Cotton and Grain States.

Special to The New York Times.

WASHINGTON, Feb. 27.—Weather forecast:

North Carolina—Cloudy, somewhat colder Tuesday, rain Tuesday night and Wednesday; colder Wednesday.

South Carolina and Georgia—Cloudy Tuesday, rain Tuesday night and Wednesday; colder Wednesday.

Florida—Partly cloudy Tuesday, unsettled, colder, probably local rains Wednesday.

Extreme Northwest Florida, Alabama and Mississippi—Cloudy, colder, probably rain Tuesday; Wednesday clearing, much colder.

Kentucky—Unsettled, much colder, probably snow Tuesday; cold wave by Tuesday night; Wednesday cloudy, colder.

Ohio—Cloudy, colder Tuesday; Wednesday unsettled, colder.

Indiana—Cloudy and colder Tuesday, probably snow in extreme south; Wednesday partly cloudy, colder.

Lower Michigan and Upper Michigan—Partly cloudy, colder Tuesday; Wednesday fair.

Illinois—Fair Tuesday, except possibly snow extreme south; Wednesday fair, continued cold.

Missouri—Fair north, probably snow south Tuesday, colder; Wednesday fair, continued cold.

Wisconsin—Fair Tuesday, colder east; Wednesday fair; continued cold.

Minnesota—Fair, continued cold, Tuesday; Wednesday fair, not so cold.

Iowa—Fair Tuesday, colder southeast and central; Wednesday fair, not so cold west.

North Dakota and Montana—Fair Tuesday and Wednesday; slowly rising temperature.

South Dakota—Fair Tuesday and Wednesday; slowly rising temperature Wednesday and in north and west Tuesday.

Kansas—Cloudy Tuesday, snow south and west, colder; Wednesday fair, not so cold.

Wyoming—Fair north, snow south Tuesday; Wednesday fair, not so cold.

BANKRUPTCY NOTICES.

NOTICE OF SALE.

UNITED STATES DISTRICT COURT, Southern District of New York.—In the matter of UNITED STATES WOOD PRESERVING COMPANY, Bankrupt.—No. 27103.

Pursuant to an order and decree of Hon. John J. Townsend, Referee in Bankruptcy, dated February 8th, 1922, the undersigned will offer for sale at public auction at the Norfolk Real Estate and Stock Exchange, Nos. 212-14 Monticello Arcade Building, in the City of Norfolk, Virginia, on the 1st day of March, 1922, at twelve o'clock M., the following described parcel of real estate:

A certain parcel or tract of land situated at Money Point, in Washington Magisterial District in Norfolk County, in the State of Virginia, fronting on the Southern Branch of the Elizabeth River, and bounded and described as follows, to wit:

Beginning at a stake in the Southern line of the Norfolk Creosoting Company's tract, at Money Point, Virginia, which stake is four hundred and twenty-two and eight-tenths (422.8) feet West from a stone at the Southeastern corner of said Creosoting Company's tract, such beginning point being ten (10) feet West of the middle line between the rails of the Creosoting Company's Railroad; thence running North 83 degrees 30 minutes West 588.3 feet along the line of the land of the Money Point Land Corporation, formerly George C. Reid's, to a stake at low water mark of the Southern Branch of the Elizabeth River; thence running along the low water mark of said River North 3 degrees East 463 feet to a stake; thence running South 80 degrees and 13 minutes East 672.5 feet to a stake located ten (10) feet West of the centre line of the Norfolk Creosoting Company's railroad; and thence running along the Western line of the right of way of that railroad South 13 degrees and 30 minutes west 516.7 feet to the point of beginning.

Together with all the ways, watercourses, rights, privileges and appurtenances to said land belonging or in any wise appertaining, and particularly all riparian rights and all rights and interests in and to the land under water and lying between the high land above described and the Port Warden's line of said Southern Branch of said River.

A plat of the said land, made by Wm. Millholland, May, 1911, is recorded in the Clerk's Office of the Circuit Court of Norfolk County, Virginia.

This sale will be of the right, title and interest of the bankrupt and the Trustees of, in and to the property sold, and the purchaser at such sale will be entitled only to a conveyance and transfer of the right, title and interest of the bankrupt and the Trustees of, in and to said property above described without warranty of title or of the accuracy of the description thereof.

No bid will be considered unless accompanied by cash or a certified check to the order of the Trustees for at least ten per cent. of the amount bid. In the event of the confirmation of the sale by the Referee, the balance of the purchase money shall be paid and the deed shall be delivered at the office of Stephenson & Taylor, No. 311-14 Monticello Arcade, Norfolk, Virginia, thirty days after such confirmation.

Dated New York, February 8th, 1922.

JOHN J. TOWNSEND, Referee in Bankruptcy.

WILLIAM W. NILES, GEORGE LINK, Jr., Trustees.

THE WEATHER.

WASHINGTON, Feb. 27.—Monday night an area of high barometer and of great magnitude covered the great central valleys, the Plains States and the Northwest, and had its centre over Montana, where the pressure was as high as 31 inches. An area of low barometer was central over the Upper Rio Grande Valley and moving toward Southern Texas.

This pressure distribution has been attended by unusually cold weather in the Upper Mississippi Valley, the Rocky Mountain and plateau regions and over the Plains States as far south as Northwest Texas. The lowest temperature reported Monday was 22 degrees below zero at Havre, Mont. Moderate temperatures continued during Monday in the Eastern and Southern States and on the Pacific Coast.

COUNTRY-WIDE WEATHER CONDITIONS.

Observations at United States Weather Bureau stations during the twenty-four hours preceding 8 P. M. yesterday:

Stations.	Temperature. High.	Low.	Barometer.	Rainfall.	Weather.
Abilene	48	32	30.14	.14	Rain
Albany	36	36	30.16	.02	Cloudy
Atlanta	58	48	30.12	.46	Cloudy
Atlantic City	42	40	30.16	.01	Cloudy
Baltimore	52	44	30.16	..	Clear
Bismarck	—2	—20	30.90	..	Clear
Boston	36	32	30.08	.26	Cloudy
Buffalo	34	28	30.20	..	Cloudy
Cincinnati	42	32	30.36	..	Cloudy
Charleston	72	58	30.12	.01	Rain
Chicago	30	22	30.42	..	Clear
Cleveland	34	30	30.26	..	Cloudy
Denver	18	6	30.52	.04	Snow
Detroit	38	28	30.28	..	Cloudy
Galveston	60	56	30.02	.01	Rain
Helena	16	—4	30.64	..	Clear
Jacksonville	80	62	30.10	..	Pt. Cl'dy
Kansas City	24	18	30.56	..	Cloudy
Los Angeles	60	46	29.94	..	Clear
Milwaukee	30	16	30.44	..	Clear
New Orleans	68	64	30.04	..	Cloudy
Oklahoma	36	26	30.34	..	Snow
Philadelphia	46	34	30.18	..	Cloudy
Pittsburgh	42	36	30.20	..	Cloudy
Portland, Me.	30	24	30.08	.08	Cloudy
Portland, Ore.	50	30	30.42	..	Clear
Salt Lake City	28	22	29.82	..	Pt. Cl'dy
San Antonio	54	46	29.96	.02	Rain
San Diego	58	52	29.98	.02	Pt. Cl'dy
San Francisco	58	44	30.04	..	Clear
Seattle	52	34	30.44	..	Clear
St. Louis	36	28	30.44	..	Cloudy
Washington	56	36	30.16	..	Clear

FORECAST, TODAY AND WEDNESDAY.

Northern New England—Cloudy and somewhat colder Tuesday and Wednesday.

Southern New England, Eastern New York, Western New York—Cloudy and somewhat colder Tuesday. Wednesday unsettled and colder.

Eastern Pennsylvania and New Jersey—Cloudy and colder Tuesday, unsettled, probably snow or rain Tuesday night or Wednesday.

NEW YORK CITY WEATHER RECORDS. *Official Temperatures—Average, 36.*

3 AM	34	12 M	38	6 PM	37
6 AM (low)	32	1 PM (high)	41	7 PM	38
8 AM	33	2 PM	37	8 PM	39
9 AM	35	3 PM	37	9 PM	38
10 AM	36	4 PM	38	10 PM	37
11 AM	37	5 PM	38	11 PM	37

Average same date last year, 38.
Average same date last 33 years, 32.

Barometer, 30.04 at 8 A. M.; 30.12 at 8 P. M.

Humidity, 95 at 8 A. M.; 86 at 8 P. M.

Winds at 8 A. M., northwest, velocity 12 miles; at 8 P. M., west, velocity 14 miles.

Weather, misty at 8 A. M.; cloudy at 8 P. M.

Precipitation, .48.

Fire Record.

A. M.		Loss.
2:10	222 W. 62 St.	Not given
5:20	174 Clinton St.; Rubin Beyer	Slight
6:00	307 E. 107 St.; J. Begosieri	Slight
8:05	1,385 Sedgwick Av. (rubbish)	Slight
9:30	100 W. 145 St.; Louis Klein	Not given
9:35	165 Forsythe St.; Harry Morse	Not given
10:40	61 Church St.; Trinity Corp.	Not given
P. M.		
12:05	225 E. 105 St.	Not given
1:26	150 W. 68 St.; City of N. Y.	Not given
1:50	1,295 Fulton Av.; Morris Phillips	Not given
2:05	46 Wooster St.; Edmonson & Co.	Not given
2:30	208 E. 110 St.; Nicoladi Martini	Not given
2:35	228 24 St.; Edward Oiks	Not given
2:45	144 E. 119 St.	Not given
4:00	48 W. 25 St.; Stout Dress Co.	Not given
5:20	426 Cherry St.; Joseph Cohen	Not given
8:30	54 W. 22 St.; Vienna Costume Co.	Not given
8:35	277 E. 4 St.; Harry Wilelinsky	Not given
9:00	14 Wall St.; Bankers Trust Co.	Not given
10:30	531 W. 187 St.; Michael Costabi	Not given
11:45	18 E. 113 St.; Sam Goldberg	Slight

Estates Appraised.

HAYDEN, LUCILE (April 21, 1921). Gross estate, $141,015; net, $139,019. After disposing of small legacies, Bella Heineman, daughter, is made residuary legatee. The estate contains $5,801 cash; notes, $10,822; and bonds and stocks, $125,292. Max L. Kaufman, 231 West End Avenue, is executor.

O'MALLEY, JOHN I. (April 3, 1921.) in Chicago, Ill. Estate, $174,075; taxable in this State 3,300 shares of Union Carbide and Carbon Corporation, with deductions for foreign debts; the net is $140,570.

MAYER, REBECCA (July 5, 1920). Gross estate, $38,686; net, $35,682. The entire residue is divided into five portions for each of five children. The appraisal discloses that the testatrix owned an estate of the gross value of over $401,000. A deed executed to her children Dec. 24, 1919, disposed of $398,416. Sidney M. Mayer, Julius Mayer and Maurice Brill are named as executors.

ROOME, CLAUDIUS M. (Dec. 13, 1920). Gross estate, $179,867—$656, cash; $171,849, stocks and bonds; net, $167,814. May F., widow, is sole legatee and executrix.

PUBLIC NOTICES.

HOTEL CECIL OF 210 WEST 118TH ST. will sell the following articles at auction on March 13, 1922, unless called for and redeemed:

Name:	Room:	Articles:	Amount Due
White	304	2 trunks, 1 suit case, 3 pkgs., 3 hats	$97.00
Thorp	521	1 trunk, 1 bag	15.00
Setchanove	320	2 bags	
Benedict	218	1 dress case	11.00
Miller	224	1 suit case	
Wood	425	1 trunk	
Schein	201	1 trunk	
Power	519	1 small bag	52.50
Demcer	425	2 bags	14.00
Fischman	203	1 bag	27.00
Baimer	215	1 bag	38.75
Willis	503	1 suit case	47.90
Lesser	513	1 bag	
Lowy	523	Moving picture box	
Scher	407	1 sleigh	
Sander	514	Clothes hanger	
Santana	201	1 trunk	
Morris		1 trunk	
Cohen	417	2 boxes, 1 bag, 1 suitcase	
Rothols	205	1 case	
Samuels		1 trunk	
La Sauce		1 suitcase	
Huston		1 trunk	
Ralph	209	1 trunk	36.20
Pearson	207	1 suitcase	17.90
Ferguson	425	1 package	28.59
Dickenson	305	1 suitcase	45.15
Brandeis	525	1 hand bag	
Harris		1 suitcase	9.60
Ferris	301	1 suitcase & pkg.	27.40
Calvin	216	1 suitcase	29.10
Simberg	425	1 bag	

9 suitcases and bags that are not tagged.
2 trunks that are not tagged.
2 boxes that are not tagged.

AT A SPECIAL TERM OF THE SUPREME Court, New York County, in Part—thereof in the Court House, Chambers Street, on the 21st day of February, 1922—Present: Hon. John Ford, Justice of the Supreme Court. In the matter of GEORGE RUBINOFSKY for leave to change his name to GEORGE RUBIN.

It appearing to the satisfaction of this Court, after reading and filing the annexed petition of George Rubinofsky, duly verified February 17th, 1922, that there is no reasonable objection to the change of name proposed and set forth in said petition.

Ordered, that on and after the 27th day of March, 1922, the said petitioner, George Rubinofsky, may lawfully assume the name of George Rubin in place of and stead of his present name George Rubinofsky; and it is

Further ordered, that this order, together with the petition annexed thereto, upon which same was granted, shall be filed within ten days from date hereof, in the office of the Clerk of the County of New York; that within ten days after the date of this order, a copy thereof shall be published in The New York Times, a newspaper published in the County of New York, at least once, and within 40 days from date hereof, an affidavit of said publication be filed in the office of the Clerk of this Court.

Enter: JOHN FORD, Justice of Supreme Court.

WE, THE UNDERSIGNED, WHO CONducted business under the name of INTERNATIONAL FREIGHT CONTRACTING CO., as copartners, declare that said copartnership has been dissolved as of Feb. 1, 1922.

MELVILLE MORITZ,
MYRON B. WEIL.

I, Myron B. Weil, will continue business under the name of INTERNATIONAL FREIGHT CONTRACTING CO., with offices at 39 West St., Borough of Manhattan, City of New York, and will assume all assets and liabilities of said firm.

MYRON B. WEIL.

SHERIFF'S SALES.

Henry Brady sells this day, Tuesday, Feb. 28th, 1922, at 12 o'clock noon, SHERIFF'S AUCTIONEER at No. 105 Hudson Street, all the right, title and interest which the defendants, J. Weinst Corp., had on Feb. 18th, 1921, or at any time thereafter of, in and to Partitions, Safe, Electric Fixtures. Terms cash.

PERCIVAL E. NAGLE, Sheriff.
PATRICK F. HALLORAN, Deputy Sheriff.

SHIPPING AND MAILS

THE TIDES.

	Sandy Hook. A. M.	P. M.	Governors Island. A. M.	P. M.	Hell Gate. A. M.	P. M.
High water	8:41	9:08	8:56	9:17	10:58	11:18
Low water	2:30	3:00	3:11	3:36	5:17	5:28

THE SUN.

Rises. A. M.	Sets. P. M.
6:37	5:49

Incoming Steamships

ARRIVED YESTERDAY.

Steamer.	From.	Sailed.
Fort Hamilton	Bermuda	Feb. 25
Pastores	Port Limon	Feb. 24
Fort St. George	St. Thomas	Feb. 23
Bulla	Mayaguez	Feb. 21
Tanamo	San Juan	Feb. 21
Carisholm	Baltimore	Feb. 26
Cornelia	Boston	Feb. 24
Argon	Rotterdam	Jan. 7
New York City	Bristol	Feb. 4
J. A. Moffett	Texas City	Feb. 20
Phalikon	Cienfuegos	Feb. 19
New Georgia	Largos	Feb. 5
Levant Arrow	Colon	Feb. 18
San Lorenzo	San Juan	Feb. 22
Hawaiian	San Pedro	Feb. 13

DUE TODAY.

Steamer.	From.	Sailed.
Celtic	Liverpool	Feb. 18
Lorraine	Havre	Feb. 18
Matoppo	Manchester	Feb. 10
Pipestone County	Rotterdam	Feb. 13

DUE TOMORROW.

Steamer.	From.	Sailed.
Algeria	Glasgow	Feb. 17
Minnekahda	Hamburg	Feb. 18
Morro Castle	Havana	Feb. 19
Vasconia	London	Feb. 16
Cornish City	Shields	Feb. 11

DUE THURSDAY.

Steamer.	From.	Sailed.
Panhandle State	London	Feb. 16
Taormina	Naples	Feb. 16
Ecuador	Cristobal	Feb. 16
Sixaola	Cristobal	Feb. 23
Fort Victoria	Bermuda	Feb. 27
Araguaya	Bermuda	Feb. 27
Zeeland	Southampton	Feb. 18

DUE FRIDAY.

Steamer.	From.	Sailed.
Colon	Cristobal	Feb. 24
Bourdonnais	Havre	Feb. 21
Arabic	Gibraltar	Feb. 23
Vardulia	London	Feb. 18

Outgoing Steamships Carrying Mail

SAIL TODAY.

Steamer, Destination.	Mails Close.	Vessels Sail.	Carries Mail For
Aquitania, Southp'ton	8:00 A.M.	12:00 M.	Europe, Asia and West Africa (connecting dispatch for Cairo-Bagdad air mail).
Scythia, Liverpool	2:00 P.M.	6:00 P.M.	Ireland. (Other countries specially addressed.)
Clan McBride, Buenos Aires	8:30 A.M.	11:00 A.M.	Argentina, Uruguay and Paraguay.

SAIL TOMORROW.

Steamer, Destination.	Mails Close.	Vessels Sail.	Carries Mail For
Homeric, Southampton	8:00 A.M.	12:00 M.	Europe, Africa and West Asia. (Norway specially addressed.)
West Nohno, Dakar	8:30 A.M.	12:00 M.	Senegal and Gambia (Canary Islands and other parts of West Africa must be specially addressed.)
Seydlitz, Bremen	8:30 A.M.	12:00 M.	Germany. (Specially addressed.)
Themistocles, Piraeus	12:00 M.	3:00 P.M.	Greece. (Specially addressed.)
S'ta Luisa, Valparaiso	8:30 A.M.	10:00 A.M.	Canal Zone, Panama, Salvador, Nicaragua, Ecuador, Peru (except Iquitos); Bolivia and Chile.
Ft. Hamilton, Hamilton	7:30 A.M.	11:00 A.M.	Bermuda.
Metapan, Santa Marta	9:00 A.M.	12:00 M.	Jamaica, Costa Rica and Colombia. (Canal Zone and Panama specially addressed.)
Yaque, Santo Domingo City	9:30 A.M.	12:00 M.	San Pedro de Macoris and Santo Domingo City.

SAIL THURSDAY.

Steamer, Destination.	Mails Close.	Vessels Sail.	Carries Mail For
United States, Copenhagen	9:00 A.M.	12:00 M.	Germany and Northern Europe.
Mayaro, Georgetown	8:00 A.M.	11:00 A.M.	Grenada, St. Vincent, Trinidad, Ciudad Bolivar and Guiana.
Yucatan, Vera Cruz	8:00 A.M.	11:00 A.M.	Yucatan and Campeche. (Cuba and other parts of Mexico specially addressed.)
Gen. Goethals, Colon	12:30 P.M.	4:00 P.M.	Haiti (except Cape Haitien and Port de Paix), Canal Zone, Panama and Salvador.

Other Outgoing Steamships

Steamer & Destination.	Time of Sailing. Date.	Hour.	Steamer & Destination.	Time of Sailing. Date.	Hour.
Maryland, Dunkirk	Feb. 28	10:00 A.M.	Grand Guarde, Kobe	Feb. 28	2:00 P.M.
Novian, Manchester	Feb. 28	11:00 A.M.	Carisholm, Malmo	Feb. 28	9:00 A.M.
Huronian, Hamburg	Feb. 28	9:00 A.M.	Oreus, Callao	Feb. 28	9:00 A.M.
Brasilia, Antwerp	Feb. 28	1:00 P.M.	Otho, Rio Janeiro	Feb. 28	12:00 M.
Pioneer, Havre	Feb. 28	11:00 A.M.	Tydeus, Shanghai	Feb. 28	11:00 A.M.

Reported by Radio

SS Lorraine, incoming from Havre, was signaled; due Feb. 28, forenoon. French Line.
SS Zeeland, incoming from Antwerp, was signaled; due March 2, forenoon. Red Star Line.
SS Panhandle State, incoming from London, was signaled; due March 2, forenoon. United States Lines, Hoboken.
SS Taormina, incoming from Naples, was signaled; due March 2, forenoon. Italia-America Line.
SS Mount Carroll, incoming from Hamburg, was signaled; due March 4, forenoon. United American Lines.
SS Stockholm, incoming from Gothenburg, was signaled; due March 4, forenoon. Swedish-American Line.

Foreign Ports—Arrivals and Departures

ARRIVED.

Steamer.	At	Date.
Nieuw Amsterdam	Plymouth	Feb. 27
Adriatic	Madeira	Feb. 25
Urbino	Liverpool	Feb. 27
Boston City	Bristol	Feb. 26
Balsam	Belfast	Feb. 27
George Washington	Gibraltar	Feb. 26
Mesaba	London	Feb. 26
Arcturus	Port Said	Feb. 24
Lapland	Alexandria	Feb. 26
Egremont Castle	Suez	Feb. 25
Alnesa	Liverpool	Feb. 25
Cabo Creux	Barcelona	Feb. 21
Roussillon	Havre	Feb. 26
Sutherland	Antwerp	Feb. 22
Canada	Marseilles	Feb. 23
Carenco	Genoa	Feb. 25

SAILED.

Steamer.	From.	Date.
Oropesa	Hamburg	Feb. 25
K. Ferenze	Gibraltar	Feb. 26
Tsushima Maru	Gibraltar	Feb. 24
Hydaspes	Delagoa Bay	Feb. 21
Cameronia	Liverpool	Feb. 25
Dakarian	Liverpool	Feb. 25
Braga	St. Michaels	Feb. 25
Canadian Planter	Bluff, N. Z.	Feb. 23
City of Durban	Penang	Feb. 24
Montauk	London	Feb. 25
Valacia	London	Feb. 25
Dorchester	Singapore	Feb. 23
Eastern Leader	Hull	Feb. 25
Campania	Gibraltar	Feb. 26
Colombo	Gibraltar	Feb. 26
Matilda Feiros	Gibraltar	Feb. 26

Transpacific Mails

Connecting mails close at G. P. O. and City Hall Station at 5 P. M. as follows:

Destination	Steamer	Date
Japan, Korea and China (specially addressed only,) via Portland; also parcel post mails for Japan, Korea and China	West Nomentum	Mar. 1
Japan, Korea, China and Netherlands East Indies (specially addressed only), via Seattle; also parcel post mails for Netherlands East Indies	Bintang	Mar. 2
Hawaii, Guam and Philippine Islands, via San Francisco	U. S. A. T. Logan	Mar. 2
Hawaii, via San Francisco	Maui	Mar. 3
Japan, Korea, China, Siberia, French Indo-China and Netherlands East Indies (except Sumatra) via Vancouver and Victoria, B. C.; also parcel post mails for Shanghai City	Empress of Japan	Mar. 3
Japan, Korea, China (except Hongkong) and Siberia, via Seattle; also parcel post mails for Japan, China (except Hongkong)	Wheatl'd Montana	Mar. 4
Hawaii, Samoan Islands, Australia and New Zealand, via San Francisco; also parcel post mails for Samoan Islands and Australia	Ventura	Mar. 5

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For illustrated booklet and hotel list, write N. Buckner, Sec., Chamber of Commerce.

BANKRUPTCY SALES.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of PREMIER INCANDESCENT LAMP CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, February 28, 1922, by order of the Court, at 10:30 A. M., at 532 Broadway, Borough of Manhattan, assets of the above bankrupt, consisting of 114,706 Electric Light Bulbs.

MAX ROCKMORE, Trustee.
HARRY S. WALLENSTEIN, Attorney for Trustee, 233 Broadway, New York.
SEAMAN MILLER, Referee in Bankruptcy, 2 Rector Street.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of GENE W. MAGGIANI, Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Friday, March 10, 1922, by order of the Court, at 10:30 A. M., at 213th Street and Jerome Avenue, Borough of Bronx, assets of the above bankrupt, consisting of stone monuments, marble slabs, motor, grinding machine, etc.

WALTER L. BRYANT, Receiver.
YANKAUER & DAVIDSON, Attorneys for Receiver, 261 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of JOSEPH KARBARIS & BASIL SEREETIS, doing business as LITTLE JEWELRY SHOP, Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Monday, March 6, 1922, by order of the Court, at 2:00 P. M., at 302 Eighth Avenue, Borough of Manhattan, assets of the above bankrupt, consisting of jewelry, novelties, safe, fixtures, etc.

MARY G. POTTER, Receiver.
JOSEPH KRINSKY, Attorney for Receiver, 320 Broadway, New York.

BANKRUPTCY SALES.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of SEYMOUR S. LAPPERT & CO., INC., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Friday, March 10, 1922, by order of the Court, at 10:30 A. M., at 57 Mercer Street, and immediately thereafter at 487 Broadway, Borough of Manhattan, assets of the above bankrupt, consisting of cases, paper stock, fixtures, etc.

JOHN L. LYTTLE, Receiver.
BITS & KAMINSKY, Attorneys for Receiver, 305 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of ABRAHAM SHANOWITZ, Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, February 28, 1922, by order of the Court, at 2:00 P. M., at 113 Ridge Street, Borough of Manhattan, assets of the above bankrupt, consisting of dress goods, trimmings, notions, fixtures, etc.

WILLIAM RAND JR., Receiver.
ALEXANDER LEVINE, Attorney for Receiver, 1,328 Broadway, New York.

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S. S. Constantinople, March 29

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MARCH 1st
To Cherbourg—Southampton
HOMERIC (new) ... Mar. 1 Mar. 25
OLYMPIC ... 3 P. M. Mar. 11 Apr. 1 Apr. 22
MAJESTIC (new) 3 P. M. May 20 June 17
To Liverpool via Queenstown
CELTIC ... Mar. 4 Apr. 1 Apr. 29
WINIFREDIAN ... Mar. 11
BALTIC ... Mar. 18 Apr. 15 May 13
CEDRIC ... Mar. 25 Apr. 22 May 20
ADRIATIC ... Apr. 8 May 27
To Madeira, Gibraltar, Algiers, Naples and Genoa.
ARABIC (17,324 tons) ... Apr. 25
WEST INDIES CRUISES
From New York to Havana, Jamaica, Panama Canal, Venezuela, Windward and Leeward Islands; Virgin Islands, Porto Rico and Bermuda.
Megantic (20,000 tons) ... Mar. 20
Twenty-five-day cruise bookings to any port of call. No passports required. $300 up.

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To Plymouth, Cherbourg & Antwerp
ZEELAND ... Mar. 4 Apr. 29 June 3
FINLAND ... Mar. 18 Apr. 22 May 27
GOTHLAND ... Mar. 25
KROONLAND ... Apr. 1
LAPLAND ... Apr. 8 May 13
To Hamburg, Libau and Danzig
SAMLAND ... Mar. 7 Apr. 29 June 3

AMERICAN LINE
To Queenstown and *Hamburg
MINNEKAHDA (3d Class), 3 P. M. †Mar. 8
HAVERFORD *(Direct) ... Mar. 18
MANCHURIA (also Queenstown) 3 P. M. †Mar. 29
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Old North State: Mar. 14—Apr. 18
Centennial State: Mar. 28—Apr. 29
To Plymouth—Cherbourg—London
Panhandle State: Mar. 4—Apr. 4
To Cobh (Queenstown)—Bremen
Hudson: Apr. 1
Susquehanna: Mar. 4
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ASSYRIA ... Mar. 17
ALGERIA ... Apr. 8 May 13 June 10
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ALGERIA ... Mar. 4
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Via Plymouth, Boulogne-Sur-Mer
Ryndam ... Noon Mar. 11 Apr. 15 May 20
N. Amsterdam ... Noon Mar. 25 Apr. 29 June 3
Noordam ... Noon Apr. 1 May 6 June 10
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Oropesa ... Mar. 17 Apr. 28 June 9
Orbita ... Mar. 31 May 12 June 23
Araguaya ... Apr. 29
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New York — *Havana
Panama—Peru—Chile
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EBRO ... Apr. 15
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4 MONTHS' CRUISE, $1,000 and up
Including Hotels, Fees, Drives, Guides, etc.
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PROVIDENCE $3.60
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Steamer leaves Pier 11, N. R. (ft. W. Houston St.), weekdays and Sundays at 5 P. M.
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Hudson River Day Line
Daylight service up the Hudson will be resumed in May.

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Renewed outside service via Metropolitan Line. Sailings daily except Sunday, at 5 P. M.

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The wise investor selects securities of a corporation showing steady, healthy growth.

Customers of Middle West Utilities Company subsidiaries increased 25,800 in 1921, while their gross income was over $25,000,000.00.

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DIGEST of Opinions of Attorney General of New York State relative to Legality of Municipal Bonds as Investments for Savings Banks and Trustees.

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DETROIT EDISON CAPITAL STOCK
(par value $100)
Listed on the New York Stock Exchange.
Free from normal Federal Income Tax
Dividends have been paid continuously since 1909, and at the present rate of 8% since 1916.
The company is one of the best managed and most successful public utility corporations in the country. It supplies the entire electric light and power requirements of America's fourth largest city and surrounding territory. Average net earnings for over twelve years have shown a liberal margin over dividend requirements.
Price at the market to yield about 7½%
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Members N.Y. Stock Exchange
115 Broadway Phone Rector 2020

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INC.
8% Cumulative Preferred Stock
Price, 102½ and accrued dividend, to yield 7.80%
The business has been established for about twenty-five years. During the last twenty years earnings have averaged about 2¾ times the dividend requirement on this issue of preferred stock.
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FINANCIAL MARKETS

Stocks Irregular, Bonds Higher, Further Sharp Rise in Foreign Exchange.

In many respects a market of surprises throughout the season, the foreign exchange market possibly upset more predictions and expectations yesterday than on any previous occasion. Having closed last week at the highest point of the year, sterling rose nearly 2 cents higher yesterday to $4.43½, and francs, which were carried nearly to 9¼ cents, thereby passed into ground hardly touched since 1919. In default of any other new explanation of this persistent rise, Wall Street ascribed it to the twenty-year treaty of defense between France and England, announced by the Premiers on Sunday. In so far as that announcement accounts for yesterday's exchange rates, it indicates reversion to influences from the economic considerations which have recently ruled the market to the political considerations which dominated it in the early days of the Washington arms conference.

It is probable that even experienced international bankers have underrated the power of political events in moving the market for exchange, precisely as many of them underrated the nature of the economic changes which were visible last Summer. It has been a common remark that rise in exchange because of political occurrences favorable to a given country is a sentimental movement, and that is true. But it has not been as clearly recognized as it used to be before the war that sentiment directs or arrests the international flow of capital, which is a potent factor in exchange rates. Sentimental influences of this nature might reasonably be more powerful now than they were even before 1914, because, with the normal par of exchange removed by suspension of gold payments, the actual parity is a matter of mere guesswork.

We saw in the early part of 1920 how sterling fell in five weeks from $3.73 to $3.18 on belief that England would not take up the Anglo-French loan at maturity, and rose from $3.18 to $4 in the next ten weeks on the news that the British Government was already providing for such redemption. Yet the purely economic aspect of that operation might have suggested lower sterling rates, because it involved remittances from England. In the present instance, it is only necessary to consider how refusal of England to consider a guarantee of France's political safety would have influenced French exchange, through the feeling which it would have created of insecurity in the French position, and perhaps how a vague expectation of such refusal had already influenced it.

The rise of foreign exchange was not the only noteworthy incident on yesterday's markets; practically all the striking movements of last week were resumed and emphasized. Wheat went to $1.49⅞ per bushel at Chicago and corn to 70¾ cents. Until this week, last Tuesday's $1.47½ and last Saturday's 68¾ cents were the highest for the crops of 1921, and yesterday's prices represented in each case enhancement of more than 40 per cent. in values from the low point of the season. Similarly, the advance of investment bond prices, notably again in foreign Government bonds, went on vigorously yesterday. A very considerable number of these dollar loans of European States and cities went yesterday beyond the previous high-record prices since they were placed in the New York market. In short, the striking testimony of last week's bond market and exchange market to the financial community's belief in visible European recovery was repeated at the opening of this week.

In the stock market the rise of last week did not continue. Some considerable advances occurred in the early business, and total transactions again exceeded a million shares, reaching in fact the largest total of the present year to date. But the course of prices indicated that a great part of this heavy business consisted of realizing sales, probably by the professional operators who had been more fortunate than they had expected in last week's market. The day's net declines ran to 2 and 3 points in the industrial shares which were most largely dealt in.

MONEY.

MONDAY, FEB. 27, 1922.

Demand funds on Stock Exchange opened and renewed at 5 per cent., were lowered to 4¾ at midday and to 4½ shortly after, where they held until close. Fixed period market was dull, with a little thirty-day money at 4¾ per cent. on all industrials, and renewals, both classes, at 5. Funds are offered at 5 per cent., with borrowers' rate at 4¾. Commercial paper was firm and unchanged, most names discounting at 5, with now and then an attractive bill going at 4¾. No change was reported in discount on prime eligible acceptances.

Call Loans.

Renewals.	High.	Low.	Last.	Friday's Last.
5	5	4½	4½	5

Time Loans.

Mixed collateral, 60-90 days..........4¾@5
4, 5 and 6 months..........4¾@5
All industrials collateral, 60-90 days..4¾@5
4, 5 and 6 months..........4¾@5

Commercial Paper.

Best names, 4 to 6 months..........4¾@5
Other names, 4 to 6 months..........5¼

Discount Rates Federal Reserve Bank.

Commercial paper, 15 days, 4½; 16 to 90 days..........4½
Liberty bonds, Victory notes and Treasury certificates of indebtedness, 15 days, 4½, 16 to 90 days..........4½

Open Market Rates.

Call loans against acceptances..........4½

Prime bankers' acceptances eligible for purchase or rediscount by Federal Reserve Banks. Rates quoted are for discount at purchase.

	Bid.	Asked.
30 days	4½	4
60 days	4½	4
90 days	4½	4
4 months	4½	4
5 months	4½	4¼
Non-members and private bankers, 60-90 days	5½	4¾

London Market.

Money on the London market unchanged at 2⅝ per cent.; short bills unchanged at 3⅛ per cent.; three months' bills unchanged at 3⅛@3⅛ per cent.

Gold bullion on the London market down 3d at 93s 7d. Taking the British Mint's standard price of 85s per fine ounce as par, the market quotation for gold would represent a price of 110 at London. On the same basis the highest London price for gold for the year to date was 115¾, on Jan. 5; for 1921 it was 136, on Jan. 3; the highest of the period, 149¾, on Feb. 6, 1920.

Clearing House Exchanges.

Exchange of checks at the New York Clearing House, $420,100,000; balances, $64,700,000; Federal Reserve Bank's credit balance, $58,800,000; clearings this day a year ago, $482,868,336.

ITS CENTENARY TODAY.

Farmers' Loan and Trust Was Incorporated on Feb. 28, 1822.

The Farmers' Loan and Trust Company will celebrate its 100th anniversary today. The company's charter was granted by the Legislature on Feb. 28, 1822, to the Farmers' Fire Insurance and Loan Company "for the purpose of accommodating the citizens of the State." In April of the same year the charter was amended to empower the company to assume and execute trusts. This is said to have been the earliest bestowal in the United States of such powers upon any corporation, and it is believed to have been the first instance of the granting of such powers anywhere in the world.

The name of the company was changed to the Farmers' Loan and Trust Company in 1836. Its history comprehends the whole development of trust companies in the United States. As a memento of its 100th anniversary, the company has issued a book on "A Century of Banking in New York," by Henry W. Lanier.

W. G. Kimball Joins Pierce-Arrow.

W. G. Kimball, Vice President of the Columbia Trust Company was elected a Director of the Pierce-Arrow Motor Car Company at the regular meeting yesterday.

NEW YORK STOCK EXCHANGE TRANSACTIONS

MONDAY, FEB. 27, 1922.

Day's Sales.	Saturday.	Friday.	A Year Ago.	Two Years Ago.	Year to Date.	Same Period 1921.	Same Period 1920.	Same Period 1919.
1,158,911	533,292	958,832	424,425	697,667	30,375,873	26,422,963	42,081,587	24,833,395

1922 High.	1922 Low.	Sales.	Stock and Dividend Rates.	First.	High.	Low.	Last.	Net Chge.	Closing Bid.	Closing Ask.
66	48	100	Adams Express	62¼	62¼	62¼	62¼	− ¼	62	63
14½	10¾	300	Advance Rumely	14½	14½	13¾	13¾	− 1	13¼	13¾
38⅝	31⅝	200	Adv. Rumely pf. (6)	38⅝	38⅝	38⅝	38⅝	+ ⅝	38½	38⅞
56	45½	100	Air Reduction (4)	51	51	51	51	+ ⅜	51	51½
17	13⅛	800	Ajax Rubber	15¼	15¼	14⅞	14⅞	− ⅜	14⅞	15
59⅞	53½	1,587	Allied C. & D. (4)	57⅞	57⅞	57½	57½	− ⅜	57½	57⅞
103	101	100	Allied C. & D. pf. (7)	103⅜	103⅜	103⅜	103⅜		103	103⅜
46½	37⅜	6,400	Allis-Chal. Mfg. (4)	45	46½	45	46	+ 1	45⅞	46
93	86½	200	Allis-C. Mf. pf. (7)	91½	91½	91¼	91¼	− ½	91	92
36	29⅝	1,700	Am. Ag. Chemical	35⅝	35⅝	35⅛	35⅛	− ⅝	35	35¼
59½	55⅝	100	Am. Ag. Chem. pf.	58⅝	58⅝	58⅝	58⅝	− ⅛	58⅛	58⅞
65	57	200	Am. Bank Note (4)	65	65	65	65	+ 1	64	66
70½	61	100	Am. Beet S. pf. (6)	70½	70½	70½	70½	+ 2½	69½	72
40⅝	31¼	1,700	Am. Bosch Magneto	39	39⅝	38⅝	39	..	38⅝	39
62⅞	51	300	Am. B. S. & Fy. (4)	59	59⅝	59	59⅝	+ ⅝	58	59
41⅞	32½	4,400	Am. Can	41¼	41¼	40¼	40¼	− ⅞	40¼	40⅜
152	141	400	Am. Car & Fy. (12)	150½	150½	149	149	− 1	148½	149½
11½	7	100	Am. Chicle	8	8	8	8	− 1	7⅞	8½
22½	19⅛	1,500	Am. Cotton Oil	23⅜	23¼	23	23¼	..	23	23¼
49	41	200	Am. Cotton Oil pf.	48½	49	48½	49	+ ½	..	..
6⅛	4½	400	Am. Drug. Synd.	5⅝	5⅝	5⅝	5⅝	..	5½	5⅝
139½	127⅝	200	Am. Express (8)	136	136	136	136	..	134	136
15½	12	1,400	Am. Hide & L.	15	15¼	14⅜	14⅜	− ⅜	14⅜	15
69	58	400	Am. Hide & L. pf.	66⅝	67½	66⅝	67	+ ⅜	66½	67½
101⅛	78	2,400	Am. Ice (7)	99	100	98	98	− 1½	97½	98
45½	39⅛	6,500	Am. International	44½	45½	43⅜	43⅜	− ⅞	43⅜	43¾
10⅞	9⅛	900	Am. La F. F. E. (1)	9⅝	10	9⅝	10	..	9⅞	10
34¼	29⅝	1,300	Am. Linseed	32	32⅝	32	32	− 1¼	32	32¼
59⅞	56	700	Am. Linseed pf.	56	56	56	56	− 1	56	56⅞
111½	102	7,300	Am. Locomo. (6)	109⅝	109⅝	107	107⅛	− 1½	107	107⅛
89⅝	82	200	Am. Radiator (4)	86½	87	86½	87	..	86½	87
4⅛	3⅜	100	Am. Safety Razor	4	4½	4	4	..	4	4½
12⅞	5⅞	2,100	Am. Ship & Com.	11	11⅜	11	11⅜	+ ⅜	11¼	11⅜
48	43⅜	2,200	Am. Smelt. & Ref.	46⅞	47⅜	46⅞	46⅞	+ ⅜	46⅞	47
33⅝	30⅜	1,000	Am. Steel Fds. (3)	32	32	31⅝	31⅝	− ⅜	31⅝	31⅞
68⅝	54⅝	1,700	Am. Sugar Ref.	67⅝	67⅝	66⅛	66⅛	− 1⅛	66¼	67
98⅞	84	500	Am. Sug. R. pf. (7)	97⅞	98⅞	97⅞	98⅞	+ 1⅛	98	99
35⅞	23⅛	2,600	Am. Sum. Tobacco	26⅝	26⅝	25⅛	26⅛	+ ⅜	26⅛	26½
71	52½	200	Am. Sum. Tob. pf.	60¼	60¼	60⅛	60¼	+ 4⅝	55	60
54⅛	54	100	Am. Tel. & Cable (5)	54⅛	54⅛	54⅛	54⅛	..	53	57
120	114½	2,500	Am. Tel. & Tel. (9)	119⅝	119⅝	119½	119½	− ⅛	119½	119⅝
142⅛	129⅛	400	Am. Tobacco (12)	138⅞	138⅞	138	138⅞	+ ⅛	137	139
138⅞	126	600	Am. Tob. Cl. B (12)	136	136	135	135	− 1	134	136
101⅛	96½	100	Am. Tob. pf. (6)	101⅛	101⅛	101⅛	101⅛	..	101	102⅜
8¼	6	800	Am. W. W. & Elec.	8	8⅜	8	8¼	+ ⅛	7⅞	8⅜
76⅛	67	100	Do 1st pf. (7)	76	76	76	76	+ 1	76¼	79
27⅛	17½	600	Do part. pf.	23½	23½	23⅛	23⅛	− ⅜	23⅛	23⅝
87⅞	78⅛	5,000	Am. Woolen (7)	86⅜	86⅜	85	85	− ⅞	84⅞	85⅛
106½	102½	100	Am. Woolen pf. (7)	106½	106½	106½	106½	+ 1½	105½	106⅛
39⅞	36	100	Am. Z. L. & S. pf.	36⅞	36⅞	36⅞	36⅞	+ ⅝	36	38
50½	47	11,000	Anaconda Copper	48⅜	49⅝	48⅜	48⅞	+ ⅝	48⅝	48⅞
30⅛	29	100	Ann Arbor pf.	30	30	30	30	+ ⅛	29	32
1⅜	¾	100	Assets Realization	1¼	1¼	1¼	1¼	..	1¼	1⅝
56⅞	48	1,300	Asso. D. G. (4)	54	54	52⅞	52⅞	− 2	52⅞	53
78⅜	75	100	As. D. G. 1st pf. (6)	78⅜	78⅜	78⅜	78⅜	+ ⅜	78	78¾
104⅛	99	900	Associated Oil (6)	103	104⅛	103	104⅛	+ 1½	102¼	104
100	91⅝	2,900	At., Top. & S. F. (6)	97⅛	97⅛	96⅛	96⅛	− ⅞	96⅛	97
88⅞	85	300	At., T. & S. F. pf. (5)	85⅞	85⅞	85⅞	85⅞	− ⅛	85⅛	85⅞
1½	⅝	300	Atlanta, Bir. & At.	1⅜	1⅜	1⅜	1⅜	..	1	1⅜
90⅜	83	300	Atlantic Coast L. (7)	90	90	89⅜	89⅜	+ ⅜	88½	89⅜
3⅞	2¼	400	Atlantic Fruit	3⅜	3⅜	3⅜	3⅜	..	3	3⅜
31½	23⅞	8,800	At., Gulf & West I.	27	27½	23⅞	24½	− 2½	24¼	25
23	17	900	At., G. & W. I. pf.	18⅛	18⅞	17	17	− 1¾	16	19
18½	9¼	400	Austin-Nichols	18¼	18⅞	18⅛	18⅛	+ ⅝	18	18¼
109⅞	92⅝	29,100	Bald. Locomot. (7)	108⅞	109⅝	104⅛	104⅞	− 3⅞	104⅝	104⅞
38⅞	33⅞	10,200	Baltimore & Ohio	38⅞	38⅞	37⅜	37⅜	− 1	37⅜	37⅞
55⅝	52½	400	Balt. & Ohio pf. (4)	55½	55⅝	55	55	− ⅛	54	55
61	51	100	Bethlehem Steel (5)	58½	58½	58½	58½	− ⅜	57½	58½
66	55½	25,800	Beth. Steel, Cl. B (5)	63⅞	63⅞	62	62¼	− 1⅝	62¼	62½
93	91½	100	Beth. Steel pf. (7)	92¼	92¼	92¼	92¼	− ⅜	91½	92¼
109	104	100	Beth. Steel pf. (8)	106⅝	106⅝	106⅝	106⅝	− ⅜	108	110
8¼	4⅞	200	Booth Fisheries	6⅛	6⅛	6⅛	6⅛	+ ⅛	6	6½
12⅝	6⅞	400	Brook. Rapid Tran.	10⅛	10½	10⅛	10⅛	− ⅜	10¼	10½
9⅝	5⅝	100	B. R. T. ctfs. of dep.	8⅜	8⅜	8⅜	8⅜	− ⅛	8½	8⅞
74	70	700	Brook. Union Gas	70	73	70	73	+ 2½	71	72½
47	42	100	Brown Shoe	43¼	43¼	43¼	43¼	− 1⅜	43	44½
120½	115	6,100	Burns Bros., Cl. A (10)	119⅜	120½	119	119⅝	+ ¼	117	120
35⅜	28⅝	5,700	Burns Bros., Cl. B (2)	34¼	35⅜	34¼	34⅞	+ ⅞	34½	35
6⅜	5⅜	400	Butte Copper & Z.	5⅜	5⅜	5⅜	5⅜	+ ⅛	5⅜	5½
28½	20⅞	2,300	Butte & Superior	25⅞	26⅝	25⅞	26	+ ⅛	25⅞	26
34	28⅞	300	Butterick Co	32¼	32¼	31⅞	31⅞	− ⅜	31	32
12¼	10⅛	900	Caddo Cent. O. & R.	11⅞	12	11⅞	12	+ ⅛	11¼	11½
75½	68	1,800	Cal. Packing (6)	75	75½	75	75	+ ⅝	74⅞	75½
54⅝	43½	6,100	Cal. Petroleum	54⅝	54⅝	52	52	− 2	51⅞	52
6⅛	5⅛	100	Callahan Zinc Lead	5½	5½	5½	5½	..	5½	5⅝
60½	58⅞	100	Calumet & Ariz. (2)	58½	58½	58½	58½	− 1	57½	60
140½	119⅜	8,900	Canadian Pac. (10)	139⅜	140½	138⅜	139⅛	+ ¼	139	139½
15⅝	11	500	Carson Hill Gold	14⅜	14⅜	14	14	− ⅜	13⅞	14
33⅞	29⅝	2,900	Central Leather Co.	33⅜	33⅜	32⅜	32⅜	− 1⅛	32½	33
67⅞	63⅝	200	Central Leather pf.	67½	67⅝	67½	67⅝	+ ⅛	67	67½
192	189	9	Cent. R. R. of N. J. (8)	186	186	186	186	..	185	194
35⅜	32⅜	1,900	Cerro de Pasco Cop.	33	34¼	32⅞	33¼	+ ½	33¼	33⅜
72	48⅞	27,900	Chandler Motor (6)	70	72	69⅛	69⅞	+ ⅞	69⅞	70
60⅞	54	1,800	Ches. & Ohio (2)	60⅞	60⅞	59	59	− 1⅜	59	59⅞
5	1⅜	3,100	Chi. & Alton	4½	4⅞	4¼	4½	+ ⅛	4¼	4½
8⅞	3⅞	1,900	Chi. & Alton pf.	7½	8⅞	7½	8¼	+ 1⅛	8	8⅞
16⅞	12⅞	1,500	Chi. & Eastern Ill.	16⅛	16⅞	16⅛	16⅞	+ ⅜	16⅜	16⅞
36⅜	31½	1,900	Chi. & Eastern I. pf.	36⅜	36⅜	35½	35½	..	35	36
7⅞	5½	800	Chi. Great Western	7	7⅞	6⅞	7⅛	+ ⅛	7	7⅛
18⅞	14½	900	Chi. Gt. Western pf.	18½	18⅞	18	18	..	18	18⅛
24½	16½	7,600	Chi., M. & St. Paul	24½	24½	23⅞	23⅞	− ⅛	23¼	23⅞
38⅞	29	9,100	Chi., M. & St. P. pf.	38½	38⅞	37⅛	37⅛	− 1⅛	37⅛	37⅛
69⅜	59	3,600	Chi. & Northw. (5)	69	69⅜	68	68	− ⅜	68	68½
69	59	100	Chi. Pneu. Tool (4)	67½	67½	67½	67½	− 1½	68	69
42⅝	30⅞	30,900	Chi., R. I. & Pacific	42	42½	40⅝	40⅞	− ⅞	40½	40⅝
94	83¼	200	Chi., R. I. & P. pf. (7)	93½	93½	93½	93½	..	91½	93
80⅞	70¼	1,000	Chi., R. I. & P. pf. (6)	79	80⅞	79	79½	− ½	79½	80
56	51	500	C., St. P., M. & O. (5)	55⅞	56	55	55	− ⅞	54	56
18¼	15½	10,400	Chile Copper	16⅞	17⅛	16	16⅞	+ ⅛	16⅞	16⅞
28⅞	25⅝	3,800	Chino Copper	25⅞	26½	25⅞	26	+ ⅜	26	26¼
57½	54	500	C., C., C. & St. L.	57½	57½	57½	57½	+ 1	56¼	58
60⅛	48	200	Cluett, Peabody	54½	54½	54¼	54¼	+ ¼	53	54
46¼	41	4,500	Coca-Cola (1)	45¼	45½	44	45½	+ ¼	45⅜	45½
29⅞	24	100	Col. Fuel & Iron	26¼	26¼	26¼	26¼	+ ¼	26	29
45½	38	1,400	Col. Southern (3)	44½	45½	44⅛	44⅛	− ⅛	44⅜	45½
77	64⅞	4,100	Columbia G. & E. (6)	75	75⅜	75	75¼	− ⅝	75	75¼
2⅞	1¼	1,500	Columbia Graph.	2⅛	2⅛	2	2	..	2	2⅛
12⅞	5	600	Columbia Graph. pf.	9¼	9⅜	8⅞	8⅞	− ¼	9	9⅛
70⅞	55¼	3,800	Comput. Tab. R. (4)	69⅞	69⅞	66⅜	66⅜	− 2⅝	66⅜	67
⅞	½	400	Consol. Distributors	⅝	⅝	⅝	⅝	+ ⅛	½	⅝
30⅞	18⅜	300	Consol. Cigar	20	21	20	21	+ 1⅜	21	22
64	47	100	Consol. Cigar pf.	47	47	47	47	− 1	45¼	48½
98¼	85	4,900	Consol. Gas (7)	95½	98¾	94¼	94¼	− ⅛	94	94⅜
15	12	1,200	Consol. Textile	12⅞	13	12⅝	12⅝	..	12⅝	12⅞
56½	45⅝	900	Continental Can	54	54½	53	53	− 2⅝	53	55
105¼	91¼	5,400	Corn Prod. R. (†6)	103½	103½	101¼	101¼	− 1¼	101¼	102½
115½	111	300	Corn P. R. pf. (7)	113½	113⅜	113⅜	113⅜	+ ⅜	113	114
36⅞	31⅝	8,600	Cosden Co. (2½)	36⅜	36½	35¼	35⅝	− ⅞	35¼	35⅝
67½	52⅝	14,100	Crucible Steel (4)	54⅞	55	52⅞	55	..	54½	55
85½	80	200	Crucible Steel pf. (7)	81⅛	81⅛	81⅛	81⅛	+ 1⅛	80½	82
21	14½	8,700	Cuban-Amer. Sugar	19⅜	19⅝	18⅞	18⅞	− ⅝	18⅞	19
10⅞	8½	1,600	Cuba Cane Sugar	10	10	9⅝	9⅝	..	9⅝	10
28½	15¼	2,400	Cuba Cane Sugar pf	27	28	27	27⅞	+ ⅞	27½	28
63⅞	48⅞	8,300	Davison Chemical	60⅞	60⅞	57⅞	57⅞	− 2	57⅞	58⅜
69	61	100	Deere & Co. pf. (3)	69	69	69	69	+ 1	66	..
113	106⅜	300	Del. & Hudson (9)	111	111½	111	111½	+ ½	110½	111½
119⅜	110½	800	Del., L. & W. (†8½)	115⅜	115⅜	113¼	113½	− 1½	..	..
107	100⅜	100	Detroit Edison (8)	106½	106½	106½	106½	− ½	106	106½
25	18⅜	800	Dome Mines (1)	24½	25	24⅞	25	+ ⅛	24⅝	24⅞
3⅞	2⅞	100	Duluth, S. S. & A.	3⅜	3⅜	3⅜	3⅜	+ ⅜	3¼	4
710	600	15	Eastm'n Kodak (†45)	675	679	675	679	..	670	680
148¼	125	300	Elec. Storage B. (12)	142	142	140	140	..	138½	140
6	2⅞	800	Emerson Brant'ham	5⅜	6	5⅜	6	+ ¼	5½	7
82⅞	76½	800	Endicott Johnson (5)	81	81	80¼	80⅜	− ⅛	80	80¼
11½	7	3,200	Erie	11	11	10⅜	10⅜	..	10⅜	10⅞
18½	11¼	2,600	Erie 1st pf.	18⅛	18⅛	17⅞	17⅞	− ⅜	17½	17⅞
11½	7½	800	Erie 2d pf.	11½	11½	11	11	− ½	11	11½
84½	75⅞	12,600	Famous Play. L. (8)	82	83	81	81	− ⅞	81¼	81½
99	91½	300	Famous P. L. pf. (8)	94	94⅝	93¾	93¾	− ½	93	94
41	37	200	Fed. M. & S. pf. (4)	38	38	38	38	− 1	37	39
85½	75	100	Fisher Body (10)	84	84	84	84	..	83	85
85½	76½	100	Fisher B., O., pf. (8)	84¼	84¼	84¼	84¼	+ ¼	83	84
16	11¼	600	Fisk Rubber	12⅞	12⅞	12⅜	12⅜	− ¼	12⅜	12⅞
15	12⅜	600	Freeport-Texas	14⅛	14⅜	14⅛	14½	+ ½	14	14⅜
⅛	⅛	100	Gaston, Wm. & W.	⅛	⅛	⅛	⅛	..	⅛	¼
58½	45⅞	100	Gen. Am. T. Car (3)	57½	57½	57½	57½	+ ½	56	58
65⅞	55⅞	11,300	General Asphalt	63⅞	64⅞	62⅞	62⅞	− ⅝	62½	62⅞
103	90	200	General A. pf. (5)	98	99	98	99	+ 1½	97	99
73½	67	100	General Cigar (6)	68⅜	68⅜	68⅜	68⅜	+ ⅛	68⅜	69
155⅞	136	700	General Elec. (†12)	153	153⅞	151½	151½	− ⅜	150½	152
10	8⅛	31,000	General Motors	8⅝	8⅝	8½	8½	− ⅛	8½	8⅝
73	69	200	Gen. Motors pf. (6)	70⅞	71	70⅞	71	..	70⅞	72
85	79½	100	General M. deb. (7)	80	80	80	80	..	79	81
72	68⅜	300	General M. deb. (6)	69	69	68⅜	68⅜	− ⅜	68¼	69
38⅞	34½	800	Goodrich (B. F.) Co.	37⅛	37⅜	37⅛	37⅛	− ⅜	37⅛	37¼
87	80½	300	Goodrich pf. (7)	84½	84½	84½	84½	− ½	84	85
30⅞	26½	200	Granby Con.	27½	28½	27½	28½	+ ½	27½	28½
19⅛	12	700	Gray & Davis	18	19	18	18⅜	+ ⅜	18¼	18½
76⅞	70⅞	2,800	Great Nor. pf. (7)	76⅛	76⅞	75⅞	75⅞	− ⅜	75⅞	76⅛
36⅞	31⅞	3,200	Gt. N. cfs. for O. P. (4)	35⅞	35⅞	34½	34½	− ⅞	34½	34⅞
28½	25⅞	100	Greene-Can. Copper	25⅞	25⅞	25⅞	25⅞	− ⅛	25⅞	26½
10	6⅝	100	Guantanamo Sugar	8⅛	8⅛	8⅛	8⅛	− ⅛	8⅛	8½
10	5	100	Gulf, Mob. & Nor.	9⅛	9⅛	9⅛	9⅛	− ⅛	8⅞	10
23	16	100	Gulf, Mob. & N. pf.	23	23	23	23	..	23½	25
69½	44½	8,400	Gulf States Steel	68	71½	66⅞	69¼	+ 1⅜	69¼	69½
2⅛	⅝	200	Habirshaw El. Cab.	1⅜	1⅜	1⅜	1⅜	..	1⅛	1⅜
94½	82	100	Hartman Corp. (7)	92½	92½	92½	92½	− 1¼	..	93
17⅞	15	100	Hendee Mfg.	15	15	15	15	..	15	15½
78⅞	70	6,500	Houston Oil	78⅞	78⅞	75	75	− 3	75½	77
15	10⅞	1,900	Hupp Motor Car (1)	14⅛	14⅛	14⅜	14⅜	..	14⅛	14⅜
103	97½	400	Illinois Central (7)	100	100	100	100	+ ⅞	100	100½
4⅞	3¼	1,600	Indiahoma Refin.	4	4½	4	4½	+ ⅛	4	4¼
10	6⅞	500	Indian Refining	8	8½	8	8⅝	..	7⅞	8⅝
25⅝	22	2,400	Int. Combust. Eng.	24⅜	24⅞	22⅞	23	− 1¼	23	23¼
41	37½	2,300	Inspiration Copper	38⅞	39	38	38⅞	+ ⅜	38⅞	39
3⅛	1	800	Interboro Con.	2⅛	2⅜	2⅛	2⅛	..	2⅛	2⅜
9⅞	3⅝	400	Interboro Con. pf.	7	7	6⅜	6⅜	− ⅝	6⅜	6⅞
35⅞	33	300	Int. Agricult. pf.	38⅞	38⅞	38	38	− ⅞	38	38⅞
31⅞	26	100	Int. Cement (2¼)	29	29	29	29	− ⅛	29¼	29½
92⅞	70⅝	100	Int. Harv., new (5)	91⅝	91⅝	91⅝	91⅝	+ 1⅝	90	90⅞
110⅛	105⅞	100	Int. Har. pf. new (5)	107⅛	107⅛	107⅛	107⅛	+ ⅛	106⅞	109⅛
16⅛	13⅛	1,200	Int. Mer. Marine	15⅛	15⅛	15⅛	15⅛	+ ⅛	15⅛	15⅞
72⅞	62⅞	3,200	Int. M. M. pf. (6)	71⅛	72	70⅞	70⅞	− ⅞	70¼	71⅛
31	25⅛	200	Int. Motor Truck	27	27	26⅛	26⅛	− ⅛	26⅛	27
74	68⅜	200	Int. M. T. 1st pf. (7)	68⅜	68⅜	68⅜	68⅜	− 1⅜	69	70
59⅞	54	100	Int. M. T. 2d pf. (7)	55	55	55	55	..	54	57
12⅞	11⅛	2,300	Int. Nickel	11⅞	11⅞	11⅛	11⅜	− ⅛	11¼	11⅜
52	46⅛	1,300	Int. Paper	49⅞	49⅞	48⅞	48⅞	− ⅞	48⅞	48⅞
16⅝	12⅞	15,700	Invincible Oil	16⅜	16⅜	15⅜	16	− ⅛	15⅞	16
35	24	600	Iron Products	33⅞	33⅞	32⅞	32⅞	− 1⅜	32	32⅞
3	1¼	8,900	Island Oil & Trans.	1⅜	1⅜	1⅜	1⅜	..	1⅜	1½
18⅛	10	4,000	Jewel Tea	17⅛	18⅛	17⅛	17⅞	+ ⅞	17⅛	18
62	38⅛	1,000	Jewel Tea pf.	59⅛	62	59⅛	62	+ 3⅞	62	64
39	34⅜	300	Jones Bros. Tea	35⅜	35⅜	34⅜	34⅜	− ⅛	34¼	34⅜
27	22	3,100	Kansas City South.	26⅞	27	26	26	..	26	26¼
55⅞	52⅞	100	Kan. City So. pf. (4)	54¼	54¼	54¼	54¼	..	53	54⅜
7⅝	5⅝	4,400	Kansas & Gulf	5⅝	6⅛	5⅛	6	..	5⅞	6
43⅞	34⅞	2,000	Kelly Springf. Tire	40⅛	40⅛	39⅞	40	..	39⅞	40
79	61	1,400	Kelsey Wheel (1¼)	73	79	77⅞	77⅞	..	77⅞	78⅝
30⅞	26⅞	8,000	Kennecott Copper	27⅞	28⅛	27⅞	27⅞	..	27⅞	27⅞
18⅞	15⅞	900	Keystone Tire & R.	16⅞	16⅞	15⅞	15⅞	..	15⅞	16⅛
174	110	800	Kresge (S. S.) Co. (8)	134¼	134¼	132⅞	132⅞	− 2⅞	132¼	133
50	44	1,600	Lackawanna Steel	45⅜	45⅜	44	45	− ⅛	45	45½
51½	43	700	Laclede Gas	50	51	50	50½	+ 1	50	50⅝
14	10	100	Lake Erie & West.	13⅛	13⅛	13⅛	13⅛	..	13	14
28⅝	26⅝	300	Lee Rubber & T. (2)	28⅛	28⅛	28⅛	28⅛	+ ⅝	27½	28
61½	56⅜	2,600	Lehigh Valley (3½)	61⅛	61⅛	58⅞	58⅞	− 2½	59	59⅛
163⅛	159⅛	100	Liggett & Myers (12)	160	160	160	160	+ 2	157	161
100⅛	91	300	Lima Locomot. (7)	93⅞	93⅞	93⅛	93⅛	+ ⅛	92⅛	93
14⅛	11	2,900	Loew's, Inc	13⅛	13⅝	13⅛	13⅜	+ ⅛	13⅜	13⅝
11⅛	9	600	Loft, Inc. (1)	11	11⅜	11	11	..	10⅞	11
41⅛	36	100	Loose-Wiles Bis	37⅛	37⅛	37⅛	37⅛	+ ⅛	36⅛	38
152⅞	147¼	400	Lorillard (P.) (12)	152⅞	152⅞	151	151	− 1⅞	150	151
115⅛	108	300	Louis. & Nash. (7)	113⅛	113⅞	113⅛	113⅞	..	113⅞	114
15⅛	14⅞	2,200	McIntyre Porc. M.	15	15	14⅛	14⅞	− ⅛	14⅝	14⅞
81½	72	100	Mackay Cos. (6)	81⅛	81⅛	81⅛	81⅛	..	82	84½
20¼	15⅛	200	Mallinson & Co.	20⅛	20⅛	20⅛	20⅛	..	20	20⅞
50	30¼	100	Manati Sugar	46⅞	46⅞	46⅞	46⅞	..	46	48
49⅛	35	1,600	Manhat. Elev. (7)	41⅞	42	41	41⅞	− ⅛	41¼	41⅞
43⅞	32	300	Manhat. Shirt (2)	33⅞	33⅞	33⅞	33⅞	+ ⅛	32	33⅞
7⅞	3	2,100	Market St. Ry.	7	7⅞	6⅜	6⅜	− ⅛	6⅜	7⅞
34⅞	17	3,000	Market St. Ry. pf.	34⅞	34⅞	34⅞	34⅞	+ ⅛	34	34⅞
60	35	6,000	Do prior pf. (6)	59	60	58⅞	58⅞	+ 1⅛	58⅞	59
14	5⅞	1,300	Do 2d pf.	13⅞	14	13⅞	13⅞	+ ⅛	10	13
29	22⅞	9,600	Mariand Oil & Ref.	27⅞	28⅞	27	28⅞	+ 1⅛	28⅝	28⅞
34	20⅛	2,100	Martin-Parry (2)	27	27⅞	26	27⅞	+ 1⅛	26⅞	27⅛
33⅛	22	200	Mathieson Alkali	30⅛	30⅛	30	30	..	29	30
111½	101	2,300	May Dept. Stores (8)	109⅞	111½	109	110⅛	+ 1½	111	111½
126⅛	108⅞	21,900	Mex. Petroleum (12)	123⅞	124	120	120⅞	− 2⅞	120	120⅞
28	25⅞	1,700	Miami Copper (2)	26⅞	27⅛	26⅞	26⅞	..	26⅞	27
13⅞	11⅞	17,700	Middle S. Oil (1.20)	13⅞	13⅞	13	13⅞	..	13	13⅞
32⅞	27⅞	3,600	Midvale Steel	30⅞	30⅞	29⅞	29⅞	..	29⅞	30
9⅛	5	300	Minn. & St. L., new	8	8	7⅞	7⅞	..	7⅞	8
71⅞	63	500	M., St. P. & S. S. M. (7)	71	71⅞	69⅞	69⅞	..	69¼	70¼
4⅞	⅞	2,000	Mo., Kan. & Texas	4⅛	4⅛	4⅛	4⅛	+ ⅛	4⅛	4⅞
11⅞	7⅞	10,600	Mo., K. & T., w. i.	11⅞	11⅞	11⅞	11⅞	+ ⅛	11⅛	11⅞
34⅞	24⅞	4,700	Mo., K. T. pf., w. i.	34⅞	34⅞	33⅞	33⅞	+ ⅛	33⅞	34⅞
21⅞	16	12,100	Missouri Pacific	21	21⅞	21	21	..	21	21⅞
52⅞	43⅞	7,200	Missouri Pacific pf.	52⅞	52⅞	51⅞	51⅞	− ⅛	51⅞	52
70⅞	63	100	Montana Power (5)	66	66	66	66	− ⅛	65½	66⅞
104	100⅞	100	Montana Pow. pf. (7)	104	104	104	104	+ ⅛	103½	..
16	12	3,300	Montgomery Ward	15⅜	15⅜	14⅞	14⅞	− ⅛	14⅞	15
29⅞	19⅞	1,800	Mullins Body	29	29⅞	28⅞	28⅞	− ⅛	28⅞	29
13⅞	10⅞	100	Nat. Acme	10⅞	10⅞	10⅞	10⅞	..	10⅞	11⅞
137	122⅞	100	Nat. Biscuit (7), cash	140	140	140	140	..	130	135½
38⅞	26	300	Nat. Cloak, Suit	37	37⅞	37	37⅞	+ ⅝	37	38⅞
2⅞	1	100	Nat. Conduit & C.	1⅞	1⅞	1⅞	1⅞	+ ⅛	1⅞	1⅞
43⅞	30⅞	2,400	Nat. En. & Stamp.	34⅞	34⅞	33⅞	33⅞	+ ⅛	33⅞	34
94⅞	85	400	Nat. Lead (6)	89	89	89	89	..	88½	89
4	3	300	N. R. of M. 2d pf.	3⅞	3⅞	3⅞	3⅞	..	3⅞	3⅞
15⅞	13⅞	2,100	Nevada Con. Copper	13⅞	14⅞	13⅞	14⅞	+ ⅛	14	14⅞
64	54⅞	200	N. O., T. & Mex. (6)	62	62	62	62	− 1	61½	62½
62⅞	57	100	N. Y. Air Brake	59⅞	59⅞	59⅞	59⅞	− ⅛	58	60
78⅞	72⅞	3,000	N. Y. Central (5)	78⅞	78⅞	77	77	− 1	77	78
68⅞	61⅞	800	N. Y., C. & St. L. (5)	66⅞	66⅞	66	66	− ⅛	66	66⅞
75	72	100	Do 1st pf. (5)	75	75	75	75	+ 3	75	80
72	61⅞	200	Do 2d pf. (5)	72	72	72	72	+ 2	71⅞	72
33⅞	29⅞	100	N. Y. Dock (2½)	31⅞	31⅞	31⅞	31⅞	+ ⅛	29	31
18⅞	12⅞	4,100	N. Y., N. H. & H.	18⅞	18⅞	17⅞	17⅞	− ⅛	17½	17⅞
22⅞	19⅞	800	N. Y., Ont. & W. (2)	22⅞	22⅞	21⅞	21⅞	− ⅛	21½	21⅞
21	13	100	N. Y. Shipbldg. (4)	21	21	21	21	+ 5	20	21
33⅞	33⅞	100	N. Y. State Rys.	33⅞	33⅞	33⅞	33⅞	+ 7⅞	..	..
13⅞	8⅞	300	Norfolk Southern	12	12	12	12	..	11	12⅞
101⅞	96⅞	1,900	Norf. & Western (7)	101⅞	101⅞	101	101	− ⅞	100⅞	101
75	72	300	Norf. & W. pf. (4)	72⅞	73	72⅞	73	..	72⅞	73⅞
60⅞	44⅞	3,200	Nor. American (3)	59⅞	59⅞	58	58	− 1	58	58⅞
42⅞	38	600	Nor. Am. pf. (3)	42⅞	42⅞	42	42⅞	..	42	42⅞
81⅞	74⅞	5,500	Nor. Pacific (7)	81⅞	81⅞	80⅞	80⅞	− ⅛	80⅞	80⅞
28⅞	22⅞	200	Nova S. S. & C.	24	24	24	24	− 1	24	25
10	9⅞	100	Nunnally Co. (1)	9⅞	9⅞	9⅞	9⅞	+ ⅛	9½	9⅞
48	47	100	Ohio Fuel Sup. (2½)	48	48	48	48	+ ⅞	47	47½
3	2¼	1,400	Okla. Prod. & Ref.	2¼	2⅜	2¼	2¼	..	2¼	2⅜
12⅞	9⅜	400	Otis Steel	9½	9⅞	9½	9⅞	..	9⅜	9⅞
29⅞	24⅞	600	Owens Bottle (2)	29⅞	29½	29½	29½	− ⅛	29⅜	29½
9	6⅞	100	Pacific Development	7⅞	7⅞	7⅞	7⅞	+ ⅜	7⅛	7⅞
66¼	62⅜	300	Pac. Gas & Elec. (5)	66	66¼	66	66¼	+ ¼	66	66⅜
15⅞	11	100	Pacific Mail	14	14	14	14	..	14¼	14½
50	44⅝	26,800	Pacific Oil (3)	49⅜	50	48⅛	48⅛	− ⅛	48½	48⅝
56⅞	48⅞	5,100	Pan-Am. P. & T. (6)	55⅜	55⅞	54⅞	54⅞	− ⅞	54½	54⅞
52	44	1,300	Do Class B (6)	50	50	49¼	49¼	− 1⅛	49	49½
16⅞	11½	100	Parish & Bingham	16	16	16	16	..	15¼	16
35⅞	33⅞	3,500	Penn. R. R. (2)	35	35⅛	34⅞	34⅞	− ⅛	34⅞	35
10⅛	6⅞	6,000	Penn. Seab. Steel	7	7	6⅞	6⅞	− ⅛	6½	6⅞
76⅞	59⅞	600	Peo. Gas, Chi. (5)	75	75	75	75	..	74⅞	75
27⅞	19	7,700	Pere Marquette	27	27⅞	26¼	26⅞	− ½	26¼	26⅞
69⅞	63	100	Pere Mar. pr. pf. (5)	69⅞	69⅞	68⅞	69⅞	+ ⅛	68	70
60	50⅛	1,700	Pere Marq. pf.	59⅞	60	59	59	− ½	58½	59½
35⅞	31½	4,200	Phila. Co. (3)	35⅞	35⅞	35	35	− ½	35	35½
102½	82	200	Phillips-Jones	92½	92½	92¼	92¼	− 2⅛	92	95
33⅞	28⅞	1,200	Phillips Pet. (50c)	33	33	32¼	32¼	− ⅞	32¼	32½
17⅞	13⅛	7,700	Pierce-Arrow	17⅞	17⅞	16⅞	16⅞	− 1⅛	16⅞	16⅞
36⅞	27⅞	1,900	Pierce-Arrow pf.	33	33½	31	31½	− 2	31	31½
12	7	2,400	Pierce Oil	8½	8½	8	8	− ⅛	8⅜	8½
71	46	700	Pierce Oil pf.	47½	47½	46	46	− 1	45	47
63⅞	58⅞	400	Pittsburgh Coal (5)	61	61	60	60	− ½	60	60½
93	90⅞	100	Pitts. Coal pf. (6)	91½	91½	91½	91½	− ½	90½	92½
26½	23	2,600	Pitts. & West Va.	26	26½	26	26	..	25⅞	26
78⅞	76	100	Pitts. & W. V. pf. (6)	78¼	78¼	78¼	78¼	+ ⅜	77½	80
16⅞	14¼	300	Pond Cr. Coal (1½)	16	16	15½	15½	− ½	15½	15⅞
67	63	100	Pr. Steel Car	66	66	66	66	− ⅜	65	66
93	91	100	Pr. Steel Car pf. (7)	92	92	92	92	..	91	93
30⅞	24½	1,000	Prod. & Refiners	27⅞	28	26¼	26¼	− 1⅛	26	27
80½	66	1,300	Pub. S. N. J. (4)	78½	78⅞	77	78½	− ⅛	78	78⅞
118⅞	105½	1,400	Pullman Co. (8)	115½	116½	115½	115½	..	115⅞	116
39⅞	30⅞	200	Punta Alegre Sugar	38⅞	38¼	37½	37½	− ½	37½	37⅞
38⅞	33⅞	2,000	Pure Oil (2)	35⅞	35⅞	35⅞	35⅞	− ⅛	35¼	35⅞
100½	94	500	Ry. Steel Sprin (8)	96	97½	96	96½	+ ½	96½	97
22½	19⅞	300	Rand Mines (3.41)	22⅛	22⅛	22	22	+ ½	21½	22
15⅞	13½	1,400	Ray Consol. Copper	13⅞	14	13⅞	14	+ ⅛	13⅞	14
76⅞	71½	18,000	Reading (4)	76⅞	76⅞	74⅞	74⅞	− 1⅞	74⅞	74⅞
48⅛	44⅞	600	Reading 1st pf. (2)	47	47	45⅞	45⅞	− 1⅛	44⅞	45½
51⅜	46	900	Reading 2d pf. (2)	50½	51	50¼	50¼	+ ¼	48	49⅞
33	24	200	Remington Type	31⅞	31⅞	31½	31½	− ⅛	31¼	31⅞
41	25½	100	Replogle Steel	29⅞	29⅞	29⅞	29⅞	− ⅛	29⅜	30
56½	46⅞	3,300	Rep. Iron & Steel	47	47	46½	46⅞	+ ⅛	46½	46⅞
87⅞	74	600	Rep. Iron & Steel pf	76½	78	76½	78	+ 1	78	78⅞
54⅞	47⅞	8,600	R. D., N. Y. s. (5.20)	53½	54⅞	53½	53⅞	− ⅛	53⅞	53⅞
14¼	12⅞	200	St. Joseph Lead (1)	13⅞	13⅞	13⅞	13⅞	..	13⅞	14
30½	20⅞	12,100	St. L.-San Fran.	30¼	30½	29	29	− ⅞	28⅞	29
50	36	900	St. L.-San Fran. pf.	49⅞	50	49⅛	49⅛	− ⅛	49	50
29¼	20¼	4,500	St. L. Southwestern	28⅞	29¼	28	28	− ⅜	28	28½
41⅞	32⅞	1,200	St. L. Southw'n pf.	41⅞	41⅞	40½	40½	− 1½	40½	41½
2⅛	1⅜	100	Santa Cecilia Sugar	1⅞	1⅞	1⅞	1⅞	+ ⅛	1⅜	2
17⅞	11½	100	Savage Arms	14⅞	14⅞	14⅞	14⅞	+ ⅞	14	14½
2⅛	1½	1,000	Saxon Motor	1⅝	1⅝	1½	1⅝	− ⅛	1½	1⅝
4⅞	2⅞	300	Seaboard Air Line	4½	4½	4	4	− ½	4	4½
9½	3½	200	Seaboard Air L. pf.	7⅞	7⅞	7⅞	7⅞	− ⅛	7⅞	7⅞
70	59⅞	5,000	Sears, Roeb'k & Co.	69	70	68	68⅞	+ ⅜	68½	69
94⅞	91	100	Do pf. (7)	92⅞	92⅞	92⅞	92⅞	+ 1	92½	95
23½	10⅞	3,200	Seneca Copper	12½	12½	11⅞	11⅞	− ⅛	11⅞	12⅛
43	35⅞	600	Shell T. & T. (74c)	42½	43	42½	43	+ 1	42¼	43
23½	18⅞	45,800	Sinclair Consol. Oil	23⅛	23⅛	22¼	22⅞	+ ⅛	22½	22⅞
44	36	200	Sloss-Sheff. S. & I.	39⅞	39⅞	39⅞	39⅞	+ 2⅛	38	40
86⅞	78⅛	8,700	Southern Pacific (6)	86⅞	86⅞	85⅞	86	− ⅜	85⅞	86
21½	17½	9,400	Southern Ry.	21⅞	21½	20⅞	20⅞	− ⅞	20⅞	20⅞
54⅞	45⅞	1,000	Southern Ry. pf.	54⅛	54⅞	53	53	− 1	53	53⅞
98⅞	91⅞	1,000	Stand. O., Cal. (4)	96½	96⅞	96	96⅛	..	96	96⅜
183	169½	200	S. O., N. J. (5) x d.	179½	179⅞	179⅛	179⅞	+ 1½	176	178½
115⅞	113⅞	800	S. O., N. J. pf. (7) x d.	114	114⅞	114	114⅞	+ 1	114½	115
79	73	100	Steel & Tube pf. (7)	73	73	73	73	− 2	72	74½
35	24½	600	Stewart War. S. (2)	33⅞	34½	33⅞	34¼	+ ⅜	33½	33⅞
44	35⅞	4,800	Stromberg Carb'tor.	41	44	41	42⅞	+ 2⅛	42⅜	43½
102⅞	79⅞	60,800	Studebaker Co. (7)	102	102⅞	99¼	99⅞	− ⅝	99½	99⅞
5	3⅞	2,400	Submarine Boat	4½	4⅞	4½	4⅞	+ ⅛	4⅝	4⅞
6⅞	5	400	Superior Oil	5⅞	5⅞	5⅞	5⅞	..	5⅝	5⅞
3⅞	3⅞	4,300	Sweets of America	3⅞	3⅞	3⅞	3⅞	− ⅛	3⅝	3⅞
5½	1⅞	400	Temtor, C. & F., Cl. A	2½	2½	2½	2½	..	2¼	3
11¼	9⅞	1,000	Tenn. Cop. & Chem.	10⅞	10⅞	10⅞	10¼	..	10⅛	10⅞
46⅞	42½	14,900	Texas Co. (3)	46⅞	46⅞	46	46	..	46	46¼
46⅞	38½	5,500	Texas Gulf S. (†2½)	46⅞	46⅞	45¼	45½	− ⅞	45¼	45½
33	24⅞	18,700	Texas & Pacific	31⅞	33	31½	31⅞	+ ½	31⅞	31⅞
28⅞	23	7,400	Texas & P. C. & O. (1)	27⅞	28⅞	27	27	− ⅞	27	27⅞
135	127½	300	Tide Water Oil (8)	133	133⅞	131	131	− ⅞	131	135
65¼	56⅞	5,700	Tobacco Prod. (6)	62⅞	62⅞	58⅞	58⅞	− 3⅞	58½	59
95	88⅞	200	Do pf. (7)	91¼	91¼	90	90	− 5	84	90
30¼	14	700	T., St. L. & W., Ser. B	28⅛	28¼	28	28¼	+ ½	28	28½
39	22½	800	Do pf., Series B	37	37½	37	37	+ ⅞	36⅞	37½
11	9	4,200	Transcontinental Oil	9⅞	10⅜	9⅞	10	..	9⅞	10
40	34	200	Twin City R. T. (2)	40	40	40	40	+ 3	40	42
71⅞	63½	200	Union B. & Paper (8)	65	65	65	65	+ 1½	64	69
20⅞	17½	3,000	Union Oil	18⅜	18⅞	18	18	− ⅛	18	18¼
135	125	7,900	Union Pacific (10)	134¼	135	134⅛	134½	+ ½	134½	134⅞
74⅞	71⅞	200	Union Pac. pf. (4)	74⅞	74⅞	74	74	+ ⅛	73⅞	74½
97½	96	300	Union Tank Car (7)	96⅞	97	96⅞	97	+ 1⅞	96	100
105	102	100	Union T. C. pf. (7)	103⅛	103⅛	103⅛	103⅛	+ ⅛	103	103⅞
29	25	400	United Alloy Steel	27	27½	27	27	+ ½	27	28
73	65	700	United Drug	66⅞	67⅞	66¼	66⅞	− ⅛	66⅛	67
70	70	100	Un. Dyewood pf. (7)	70	70	70	70	..	..	..
145	119⅞	600	United Fruit (8)	141¼	141¼	140	140	− ½	138	140
10⅞	7½	1,200	United Ry. Invest.	10	10⅞	9⅞	10⅞	+ ⅞	10	10½
29⅞	20⅞	2,000	United Ry. Inv. pf.	28⅛	29⅞	28⅛	28½	+ ½	28⅞	28½
56⅞	43⅞	20,800	Un. Retail St. (6)	47⅞	48⅞	43⅞	44½	− 3⅞	44	44½
27⅞	16⅞	4,600	U. S. C. I. P. & F.	26	27⅞	26	26⅞	+ ½	25½	26⅞
64	50	400	U. S. C. I. P. & F. pf. (5)	61	62⅞	61	62⅞	+ 1⅞	61	62
10⅞	2⅞	1,800	U. S. Food Products	3⅞	3⅞	3¼	3⅞	..	3¼	3⅞
46	37	1,400	U. S. Indus. Alco.	45½	45½	44⅞	44½	− ½	44½	45
64⅞	55⅞	600	U. S. R. & I. Co.	60⅞	61	60	60	− 1	60	60⅞
56⅞	51⅞	1,900	U. S. Rubber	55⅞	55⅞	54⅞	54⅞	− ½	54½	54⅞
101	99	100	U. S. R. 1st pf. (8)	100⅞	100⅞	100⅞	100⅞	− ⅛	99⅞	100
37⅞	32⅞	600	U. S. Sm., R. & M.	33	33⅞	33	33⅞	..	33	33⅞
46⅞	42⅞	100	Do pf. (3½)	43⅞	43⅞	43⅞	43⅞	+ ½	43	44
96⅞	82	38,100	U. S. Steel (5) x d.	94	94⅞	92⅞	93	+ ½	92⅞	93
118	114⅞	900	U. S. Steel pf. (7)	116⅞	116⅞	116⅞	116⅞	+ ½	116	116⅞
65⅞	60⅞	6,400	Utah Copper (2)	61⅞	63⅞	61⅞	61⅞	+ ⅞	61½	62
14⅞	9⅞	1,500	Utah Securities	13⅞	13⅞	13⅞	13⅞	+ ⅛	13½	14
38⅞	30⅞	3,800	Vanadium Corp.	37⅞	37⅞	35⅞	35⅞	− 1	35⅞	35⅞
33⅞	27⅞	400	Va.-Car. Chemical	33⅞	33⅞	32⅞	32⅞	− ½	32½	32⅞
70	67	100	Va.-Car. Chem. pf.	69⅞	69⅞	69⅞	69⅞	+ ⅞	68½	69
94⅞	48	100	Va. I. C. & C. (6)	48	48	48	48	− 3	45	50
8	6⅞	300	V. Vivaudou	7⅞	7⅞	7⅞	7⅞	..	7⅞	7⅞
8	6	1,300	Wabash	7⅞	8	7⅞	7⅞	..	7⅞	8⅛
25	19⅞	8,600	Wabash pf. A	24⅞	25	24	24½	− ⅞	24	24½
16	12⅞	200	Wabash pf. B	15⅞	16	15⅞	16	+ ⅞	15½	17
10	8⅞	300	Western Maryland	9⅞	9⅞	9⅞	9⅞	+ ⅞	9⅞	10
17	13	300	Western Md. 2d pf.	16⅞	16⅞	16⅞	16⅞	..	16⅞	16⅞
18⅞	13⅞	2,400	Western Pacific	18⅞	18⅞	18	18	..	17⅞	18⅞
54	51⅞	700	Western Pac. pf. (6)	52	52½	52	52½	+ ½	52	53
92⅞	89	400	West. Union Tel. (7)	92⅞	92⅞	92½	92⅞	+ ⅞	92⅞	92⅞
56⅞	48⅞	1,000	West. E. & M. (4)	55⅞	55⅞	55	55	− ⅞	55	55⅞
7⅞	6	400	Wheeling & L. E.	7⅞	7⅞	7⅞	7⅞	..	7⅞	7⅞
15⅞	12⅞	400	Wheel. & L. E. pf.	15⅞	15⅞	15⅞	15⅞	..	15⅞	15⅞
40	35⅞	400	White Motors (4)	39	39½	39	39½	+ 1⅞	38	38⅞
10⅞	7⅞	2,700	White Oil	9⅞	9⅞	9⅞	9⅞	..	9⅞	9⅞
16⅞	13⅞	300	Wickwire Steel	14⅞	14⅞	14⅞	14⅞	+ ⅞	14⅞	14½
42	27⅞	200	Wilson & Co.	41	41	40⅞	40⅞	+ ⅞	40	41
78⅞	66	100	Wilson & Co. pf. (7)	78⅞	78⅞	78⅞	78⅞	+ ⅞	78	80
5⅞	4½	1,800	Willys-Overland	5	5⅞	5	5⅞	..	5	5⅞
30	24	300	Willys-Overland pf.	26⅞	26⅞	26	26	− ½	26	26½
30⅞	25	1,900	Wisconsin Central	28⅞	30⅞	28⅞	30	+ 1⅞	28½	29½
152⅞	137	500	Wool. (F. W.) Co. (8)	149⅞	149⅞	148⅞	148⅞	− ½	148⅞	148⅞
48⅞	43⅞	700	Worth. Pump (4)	46⅞	46⅞	46⅞	46⅞	+ ⅞	46	47
8⅞	6	500	Wright Aero. (1)	7	7	7	7	− ⅞	7	7½
			RIGHTS.							
8⅞	8⅞	200	North American	8	8	7½	7½	− ⅞	7½	7⅞
			WARRANTS.							
14¼	9⅞	500	M., K. & T. 1st as. pd.	14¼	14¼	14¼	14¼	+ ¼	..	..
13⅞	10⅞	300	Do pf. 1st as. pd.	13⅞	13⅞	13⅞	13⅞	+ 1⅞	..	..

Dividend rates as given in the above table are the annual cash payments based on the latest quarterly or half yearly declarations. Unless otherwise noted, extra or special dividends are not included.

*Last quarterly payment in stock. †Partly extra. ‡Including 4 per cent. extra in stock. ¶Including 2 per cent. extra in stock. §Last quarterly payment in scrip. ||Payable in preferred stock.

TOPICS IN WALL STREET.

Heavy Realizing in Stocks.

In total number of shares sold yesterday's stock market was the largest of the year; in number of separate issues dealt in, 424, it matched the previous high record of Dec. 30, 1920. This volume of trading was plainly due to professional "profit-taking sales" on a large scale. Yesterday's market, in fact, experienced the sharpest reaction since the break which occurred at the time the soldier bonus agitation was at its height. At the start prices held firm, and some new high records for the year were momentarily made in speculative favorites such as Studebaker, Chandler and some of the rails. The rise in these issues imparted strength to the balance of the list and prices held fairly firm until early afternoon, when profit-taking sales from professional sources appeared in quantity. The movement gained momentum in the final hour of trading, when United Retail Stores broke more than 4 points, Mexican Petroleum 4 points and Baldwin at the low also showed a similar decline of that amount. Weakness soon spread throughout the list and at the close losses of 1 to 2 points were common among active issues.

The Foreign Government Bonds.

Yesterday's market for the foreign Government and municipal bonds was exceptionally strong. During the day, new high prices for the year were touched by City of Berne 8s, City of Copenhagen 5½s, City of Tokio 5s, French 7½s, Belgian 7½s, Denmark 6s, Swedish 6s, Chile 8s, Uruguay 8s and Queensland 7s, and all of these bonds, with the exception of Copenhagen, Chile and Queensland, touched the highest prices ever reached by them since their issue in this market. French Republic 8 per cents did not break any new ground, but they sold again at the highest recorded price. The action of the market for foreign securities has been of particular interest to Wall Street since it is taken to reflect the demand of individual investors. The savings banks, which have been large buyers of American Government municipal and high-grade railway bonds, do not invest in the foreign securities and, in general, institution buying of the foreign bonds is relatively very limited. The action of this part of the bond market during recent weeks is, therefore, taken as proof positive, first, of the great resources of free investment capital, and, second, of the growing interest of the American public in the field of foreign investments.

Yesterday's Foreign Exchange Rates.

Nearly all views of the foreign exchange market expressed over Sunday, including those of the foreign cables, had been to the effect that the advance in rates had for the time being run its course and that reaction was probable. Nevertheless, sterling, whose closing rate of $4.41¾ on Saturday was the highest of the season, opened yesterday in New York at $4.42 on London buying and in an hour or two had risen to $4.43½, the highest rate since July 15, 1919, and only 5½ cents below the rate of $4.49 of Sept. 1, 1915, just before the exchange position was strengthened by the floating of the Anglo-French loan. That was the lowest rate reached in actual wartime. Yesterday's rise in exchange on Paris to 9.21¼, the highest rate since Jan. 6, 1920, was generally ascribed to announcement of the twenty-year treaty of defense between England and France. The point made in the cables that exchange will not be affected by the floating in this market of the $25,000,000 Department of the Seine loan because the proceeds are not to be transferred to France, elicited the comment that this credit would influence exchange nevertheless, because possession of such an American balance will render unnecessary remittances which France would otherwise have had to make for American interest payments.

Wall Street and the Stock Market.

In commenting upon the stock market, Wall Street recalled yesterday afternoon that such a reaction had been expected for some time past, without any sign of it approaching. The majority opinion in the Street before the opening yesterday was that the reaction could not be much longer delayed in view of the swiftness with which prices had lately been advancing. It was by no means unwelcome to Wall Street, which has had no great faith in the character of the recent market and which mistrusted results if the rise were pushed too far.

The Reading Decision.

Although the announcement of the Supreme Court in connection with the Reading segregation case was looked upon as a favorable factor from the standpoint of the common stockholders, the company's shares lost ground with the rest of the market. According to Wall Street's version of the decision, the question as to whether the common stock alone shall share in the distribution of assets is reopened. Under the plan as it now stands both common and preferred stockholders share alike. The committee of common stockholders, however, opposed this and brought suit to have the decision of the lower court set aside; consequently the decision of the Supreme Court in ordering the rehearing of the case is looked upon as a technical victory for the common stockholders.

Aspects of New England Rate Case.

While the determination of the trunk line executives to secure a review in court of the Interstate Commerce Commission's recent ruling on the New England rate case was not wholly unexpected, there was, nevertheless, a decided variance of opinion in Wall Street yesterday as to the eventual effect of this action on the railroads involved. Some executives believe that acquiescence in the commission's order would be the most beneficial attitude to adopt, as it would assist the New England roads to gain a more solvent position, and might be the means of resisting eventual Government control of these carriers. Because of the Government's large interest in this territory such a course of action is entirely conceivable, it is said. On the other hand, the trunk line officials dislike the idea of a precedent which makes it possible for the weaker to obtain aid from the stronger merely by the asking.

Canadian Financing.

Canadian exchange, at 98⅛, reached yesterday the nearest point to parity since 1919. This adds some interest to the belief that, because of the improvement in the London market and the fact that London bankers again are angling for foreign loans, the new Canadian business which will be attempted during the Summer will go to London. Just when this business will materialize and its total amount are still in doubt. It may approximate $100,000,000.

Bonds at Year's High Average.

The average of bonds yesterday equaled a previous high for the year, established on Jan. 23. That figure, according to THE NEW YORK TIMES averages, was 77.07, and yesterday's closing average stood exactly at that point. Since, however, this average does not include foreign Government bonds, which have risen substantially since January, the real range is higher. On the basis used, yesterday's average is the highest since the middle of 1919, in which year the highest daily average was 79.05. Yesterday's sales of bonds on the Stock Exchange, $32,500,000, were the largest since the second week of January.

Income Tax Profits and Losses

We have devised, and are distributing to investors a form for recording profits and losses. This form may be attached to your income tax return and should save you considerable annoyance and bother after your return has been filed.

Copy on request for T-1000

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Investments
115 BROADWAY, NEW YORK
MEMBERS NEW YORK STOCK EXCHANGE

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Prices to yield 5.00% to 4.75%

Blodget & Co.
34 Pine St.
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We offer

$30,000

City of Toronto Harbor Commissioners

4½% Coupon Gold Bonds

Due 1st Sept., 1943

Principal and interest unconditionally guaranteed by City of Toronto and payable in United States gold coin.

Price 86.50 and Interest Yielding 5.40%

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74 Broadway, New York
INVESTMENT SECURITIES
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Head Office: Union Bank Bldg., Toronto
Chicago Montreal Victoria, B. C.

COUPONS
Payable at Our Office
March 1, 1922

Denver Gas & Elec. Lt. Co.
2-Yr. Coll. Trust 7% Notes, 1922
Denver Gas & Elec. Lt. Co.
Gen. Mtge. Series "A" 7½%, 1946
Empire Oil Purchasing Co.
7% Notes, 1923
Ozark Power & Water Co.
1st Mtge. 5s, 1952
Summit County Power Co.
1st 6s, 1927
Toledo Edison Co.
1st Mtg. 7%, 1941
Toledo Traction Lt. & Pr. Co.
First Lien 7% Gold Bonds 1922
United Water, Gas & Elec. Co.
1st & Ref. 5s, 1941

Henry L. Doherty & Company
60 Wall St., New York

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MAIN OFFICE

34 PINE ST., NEW YORK

United States Government Bonds and other Investment Securities

Current list of offerings on request

Boston Chicago
Philadelphia

FINANCIAL. THE NEW YORK TIMES, TUESDAY, FEBRUARY 28, 1922. FINANCIAL. 27

BONDS ON STOCK EXCHANGE

MONDAY, FEB. 27, 1922.

Municipal Bonds

New Jersey
North Carolina
South Dakota
BONDS

Send for Circular No. F. 3

Farson, Son & Co.
Members New York Stock Exchange
115 Broadway, New York

BONDS ON STOCK EXCHANGE

MONDAY, FEB. 27, 1922.

	1922	1921	1920	1919	1918
Day's Sales:					
Liberty bonds	$10,332,700	$7,636,200	$11,117,100	$10,085,250	$1,721,000
Other domestic bonds	7,900,000	2,033,000	1,877,000	1,650,500	1,067,500
Foreign bonds	4,339,500	965,500	1,484,000	727,000	1,038,500
Total all bonds	$22,572,200	$10,634,700	$14,478,100	$12,462,750	$3,827,000
Year to date:					
Liberty bonds	$340,161,150	$332,126,000	$520,564,600	$364,212,250	$98,918,500
Other domestic bonds	279,075,900	146,326,500	103,750,500	72,559,500	59,224,000
Foreign bonds	93,313,000	42,317,000	53,913,500	97,027,000	43,762,000
Total all bonds	$712,549,150	$520,769,500	$677,228,600	$533,798,750	$201,904,500

UNITED STATES GOVERNMENT WAR LOANS.

Range Since Date of Issue High	Date	Low	Date	Range '22 High	Low	Sales	Issue	Open	High	Low	Last	Net Ch'ge	Closing Bid	Asked	Yield
102.50	Aug. 22,'18	86.00	June 2,'21	98.00	94.84	425	Liberty 3½s, 1932-47	97.00	97.02	96.94	97.00	+.04	96.94	97.00	3.38
98.50	Oct. 10,'18	86.00	May 10,'20	96.80	94.82	50	Liberty 3½s, registered	96.80	96.80	96.80	96.80	....	....	....	....
97.58	Jan. 26,'22	86.14	July 11,'21	97.58	95.70	...	Lib. 1st cv. 4s, 1932-47	....	....	....	....	....	97.10	97.30	4.10
96.90	Dec. 29,'21	83.80	May 18,'20			...	Liberty 1st cv. 4s, reg.	....	....	....	....	....	....	....	....
100.02	Oct. 29,'17	81.20	May 20,'20	97.84	95.60	20	Liberty 2d 4s, 1927-42	96.70	97.00	96.70	97.00	+.36	96.80	97.00	4.22
97.76	Jan. 13,'22	81.56	May 21,'20	97.70	95.50	...	Liberty 2d 4s, registered								
100.60	Aug. 1,'19	90.00	June 4,'20	99.10	98.00	1	Lib. 1st 2d cv.4¼s,1932-47	98.00	98.00	98.00	98.00	....	98.00	99.00	....
99.00	Oct. 10,'18	84.00	May 21,'20	98.08	97.50	...	Liberty 1st cv. 4¼s, 1932-47	....	97.28	97.12	97.24	+.12	97.20	97.28	4.43
97.76	Jan. 20,'22	84.00	July 20,'20	97.76	95.80	...	Liberty 1st cv. 4¼s, reg.								
102.96	Oct. 4,'19	81.40	May 20,'20	98.10	95.74	1,128¾	Lib. 2d cv. 4¼s, 1927-42	96.38	97.00	96.88	96.94	+.08	96.94	97.00	4.47
97.80	Jan. 18,'22	82.50	Dec. 23,'20	97.80	96.00	118	Lib. 1st cv.4¼s,1932-47	97.18	96.70	96.70	96.70	—.10			
98.10	May 10,'18	85.00	Dec. 20,'20	98.20	95.74	4,607	Liberty 3d 4¼s, 1928	97.50	97.84	97.50	97.80	+.30	97.78	97.84	4.62
98.10	Dec. 10,'21	82.44	May 19,'20	97.90	96.72	14	Liberty 3d 4¼s, reg.	97.50	97.56	97.50	97.56	+.28			
98.20	Jan. 11,'22	82.00	May 20,'20	98.20	95.88	2,329¾	Liberty 4th 4¼s, 1933-38	97.16	97.30	97.14	97.28	+.02	97.22	97.28	4.48
98.06	Jan. 11,'22	82.44	May 20,'20	98.06	95.70	36	Liberty 4th 4¼s, reg.	97.04	97.36	97.00	97.00	+.08			
100.48	Jan. 12,'19	94.64	May 20,'20	100.20	99.96	2	Victory 3¾s, 1922-23	100.00	100.00	100.00	100.00	....	100.00	100.10	3.75
100.08	Feb. 7,'22	94.80	Dec. 20,'20	100.08	99.86	...	Victory 3¾s, registered								
100.32	Feb. 1,'22	94.70	May 20,'20	100.32	100.02	1,366¾	Victory 4¾s, 1922-23	100.26	100.26	100.20	100.26	....	100.26	100.28	4.51
100.16	Jan. 27,'22	94.68	May 21,'20	100.16	99.84	98	Victory 4¾s, registered	100.12	100.12	100.12	100.12	....			

FOREIGN BONDS.

[illegible]

DOMESTIC BONDS.

[illegible]

Continued on Page 28.

To the holders of

Brooklyn City Railroad Co.

1st Consol. 5s, 1941

We have prepared a Summary on the situation of the above bonds. A copy will be sent free on request to bona fide bondholders.

We invite you to confer with us on any of the Underlying Bonds of the New York City Traction Companies. As specialists in these issues we can render a valuable investment service.

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Investment Securities
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Members New York Stock Exchange
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Accounts Carried on Conservative Margin

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208 So. La Salle St., Chicago

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1st & Ref. Mtg. 5% Bonds

Due July 1, 1930

Price 92 and Interest to yield about 6.25%

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141 BROADWAY, NEW YORK
TELEPHONE—RECTOR 3556

Offerings requested
Canadian Bonds
Payable Canada only

Æmilius Jarvis & Co.

NEW ISSUE

$5,000,000

OXFORD PAPER COMPANY

First and Refunding Mortgage 6% Gold Bonds, Series A

Dated February 1, 1922 Due February 1, 1947

Interest payable February 1 and August 1, without deduction for Normal Federal Income tax up to 2%. Principal and interest payable at offices of Lee, Higginson & Co., in Boston, New York and Chicago. Callable, as a whole or in part, on any interest date, at 105 during the first 5 years, 104 during the next 5 years, 103 during the next 5 years, 102 during the next 5 years and 101 thereafter.

BUSINESS: The Company has been a successful manufacturer of paper for more than 20 years. It owns and operates large plants at Rumford, Maine, manufacturing book-paper, coated-paper, soda pulp, sulphite pulp and electrolytic bleach. Upon completion of this financing it will also own all the capital stock of Rumford Falls Power Co., which owns and operates the entire electric and hydraulic development at Rumford, including a modern hydro-electric plant with a present installed capacity of 31,000 horse power. An ample supply of electric power and water for the Company's present and future needs is thus assured. It also controls a large acreage of spruce and fir timber at various places in Canada, sufficient for 100 years' supply at the Company's present rate of consumption.

SECURITY: First Mortgage on all fixed assets, (real estate, manufacturing plants and equipment) now owned or hereafter acquired by the Company. First lien on the entire capital stock of Rumford Falls Power Co., and on stocks of two other subsidiaries. Second mortgage on large timber holdings in Cape Breton, subject only to $777,000 Bonds which are being retired, $50,000 per year, through sinking fund.

ASSETS: Total combined net assets of Company and its subsidiaries (after deducting all liabilities other than funded debt) are conservatively valued at over $21,000,000 or more than 2½ times the $8,334,000 total funded debt, including this issue. Fixed assets alone (of Company and its subsidiaries) are conservatively valued at nearly $15,000,000, or 1.79 times this total funded debt.

EARNINGS: Average annual net profits available for interest during 5 years ending December 31, 1921, were more than 5½ times the $458,900 present annual interest charges, which include interest on these $5,000,000 Bonds. For the year 1921, a period of business depression, net profits were more than twice these charges.

EQUITY: These Bonds will be followed by $3,000,000 new 7% Preferred Stock and $8,560,000 Common Stock. Cash dividends have been paid on the Company's Common Stock continuously during the last 11 years.

FINANCIAL CONDITION: Company is in strong financial condition and has ample working capital. Current assets of $6,882,000, equal 8 times total current and accrued liabilities of $835,000.

We Recommend these Bonds for Investment

PRICE 98½ AND ACCRUED INTEREST YIELDING OVER 6.10%

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BOSTON NEW YORK CHICAGO
HIGGINSON & CO., London

The above statements, while not guaranteed, are based upon information and advice which we believe accurate and reliable.

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WHILE working and earning for today, every individual should also see to it that there is a surplus building up for the years of declining earning power which are sure to come.

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First Lien Sinking Fund 6% Bonds
To Yield 7¾%

The company is controlled by a large and successful Public Utility Company serving without competition electric light and power to 17 communities, approximating 125,000 population.

Net earnings of the Company for the year 1921 were over 3½ times interest requirements.

These bonds are exceptionally well secured and are followed by over $2,300,000 face value Junior securities.

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BOOKLET A-761

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The Western Pacific Railroad Company

First Mortgage Series "B" 6% Gold Bonds Due 1946

Sole funded debt is $27,003,500, whereas original cash investment was in excess of $80,000,000. Mortgage indebtedness is at the very low rate of about $26,700 per mile of main line.

Net earnings in the four years ending December 31, 1920, averaged 2.90 times interest charges.

Price to yield 6%

Write for Circular

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3½% Debenture Bonds

Due August 1, 1942

Interest payable February 1 and August 1

Price: 78 and interest to yield about 5¼%

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Free from all Federal Income Taxes

$150,000
LENOIR CITY, TENN.
6% Sewer Bonds

Assessed Valuation, $3,216,039
Net Bonded Debt, 252,000
Population, 1920—4,210

Due January 1, 1942

Approved by Chapman, Cutler & Parker, Chicago

PRICE TO YIELD 5.62%

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FOREIGN EXCHANGES AT NEW HIGH POINTS

Sterling Goes to $4.43½, Francs 9.21½—German Marks Under Pressure.

MARKET STRONG ALL DAY

Purchases of Securities in London by American Investors Aiding Current Advance.

New high points in the present movement were touched yesterday by practically all the principal foreign exchanges. Sterling sold at $4.43½, francs at 9.21½ and lire at 5.35, all representing new high figures for 1922. German marks continued under pressure, as they have been for most of the week, and sold down to .43⅛ cent.

The market was strong and active all day, and dealings were particularly heavy, bankers interested in the foreign exchange markets said. Lack of commercial bills in the market, security purchases in London by American investors and a heavy volume of inquiries for speculative "covering" are generally believed to be the factors back of the current sterling advance.

The exact language of the Chancellor of the Exchequer's statement regarding the British Government's policy on gold payments, made in reply to a written question in Parliament, was as follows:

"It is the intention of his Majesty's Government to permit the re-establishment of an unrestricted market for gold in London at the earliest date at which the state of exchanges renders this course possible and desirable. The question whether, and to what extent, the public will then return to the use of gold coins in place of notes for ordinary purposes of currency is one which must ultimately depend mainly on the action of the community itself."

The London Economist comments as follows on the Chancellor's statement:

"If we may read into this answer the intention to restore the free gold market at prewar par the statement is a reiteration of what is generally understood to be the Government's policy. Whether it would be wise to restore the free gold market at the first occasion on which the dollar exchange touches or comes near to touching par is one on which varied opinions have been expressed even by those who definitely support a return to a gold basis at the old par rate. The terms of the answer quoted above suggest, however, that this is the intention of the Treasury. This point is one which may become of practical importance in view of the fairly widespread opinion that the dollar exchange may touch par during the present Summer."

LIGGETT & MYERS REPORT.

Net Income for 1921 Was $9,854,157, $25.33 a Share on Common.

The Liggett & Myers Tobacco Company's report for 1921 showed net income after all charges and taxes of $9,854,157. After preferred dividends this was equal to $25.33 a share on the $32,674,300 common and Class B stock outstanding. In 1920 earnings available for both classes of common amounted to $7,597,805, or $18.68 a share on the stock outstanding. Comparison of the income account for 1921 with 1920 follows:

	1921.	1920.
Net prof.	$12,650,739	$10,572,968
*Deduc.	9,929	16,416
Interest	2,786,653	2,958,747
Balance	$9,854,157	$7,597,809
Pfd. dividends	$1,575,980	$1,575,980
Com. divs.	3,894,309	3,384,513
Surplus	$4,383,868	$2,637,310
Prev. surp.	22,390,335	19,753,025
P. & L. sur.	$27,074,203	$22,390,335

*Difference between purchase price and par of company's bonds purchased and canceled during the year as required by trust indenture.

The general balance sheet of Dec. 31 showed cash on hand of $12,031,457, against $8,077,290 at the end of 1920. Inventory was $64,185,977, against $62,079,587, and accounts and bills receivable, $6,425,812, against $8,391,953. Accounts and bills payable increased from $884,070 at the close of 1920 to $19,881,332 at the end of 1921. Notes payable, which amounted to $20,000,000 at the end of 1920, were wiped out.

LORILLARD EARNS $6,278,324

Common Stock Dividends $18.15 a Share in 1921.

Net profits, after charges and taxes of the P. Lorillard Company for the year 1921, amounted to $6,278,324, equal after deducting the regular preferred dividends to $18.15 a share on the $3,304,800 common stock outstanding. In 1920 the company earned $6,545,276, or $18.98 a share, on the same amount of stock.

The company's balance sheet on Dec. 31, 1921, showed inventory valued at $39,391,354, against $43,453,371 at the close of the previous year. Cash on hand totaled $4,653,776, against $3,375,683 and accounts and bills receivable $8,221,000, against $9,955,590. Securities on hand were valued at $2,135,000, against $6,575,650. Among the liabilities, accounts and bills payable were carried at $4,222,183, against $13,842,034, and tax reserves $3,510,380, against $4,431,923. The profit and loss surplus aggregated $12,593,419, against $10,743,197.

PROFIT FOR NATIONAL LEAD.

Net Earnings $3,481,512 and Common Dividend Stays the Same.

The National Lead Company for 1921 reports net earnings after expenses and reserves of $3,481,512 against $4,755,508 in 1920. The surplus after dividends amounted to $536,456, against $1,790,452. The profit and loss surplus was $20,880,874 against $20,344,417 at the close of 1920.

Edward J. Cornish, President, in his remarks to stockholders, said that the company "should be able to maintain the present dividend rate. On the other hand, in view of the disturbed and uncertain conditions, there should be no increase in dividend rate on the common stock at this time." Rumors of a dividend increase were circulated in Wall Street a short time ago.

OIL DIVIDENDS DECLARED.

Middle States and Subsidiaries Announce Distributions.

Directors of the Middle States Oil Company yesterday declared the monthly dividends of 1 per cent. each for January, February and March, all payable on April 1 to stock of record March 10.

The following subsidiaries of the corporation have declared their dividends, due at this time: Imperial Oil preferred, 2 per cent. quarterly, common 2 per cent.; Dominion Oil, 3 per cent.; Texas Chief, 3 per cent.; Ranger Texas, 2 per cent., all payable April 1 to stock of record March 10, and Turman Oil a monthly dividend of 1 per cent., payable March 20 to stock of record Feb. 28.

Kirby Company Gets New Leases.

Announcement was made yesterday by T. H. Bass, Vice President of the Kirby Petroleum Co., that the corporation had obtained leases on 320 acres of land in the Pierce Junction field near Houston, Texas.

MARKET AVERAGES.

STOCKS. YESTERDAY'S RANGE.

	High.	Low.	Last.	Net Ch'ge.
25 railroads	58.82	57.72	57.80	—.45
25 industrials	88.61	86.96	87.09	—.79
50 stocks	73.71	72.24	72.44	—.63

DAILY RANGE OF 50 STOCKS.

	High.	Low.	Last.	Net Ch'ge.
Feb. 25	73.44	72.70	73.06	+.17
Feb. 24	73.52	72.43	72.89	+.18
Feb. 23	73.50	72.40	72.71	—.18
Feb. 22	Holiday.			
Feb. 21	73.23	72.05	72.89	+.74
Feb. 20	72.65	71.57	72.15	+.46
Feb. 18	71.83	71.33	71.69	+.37
Feb. 17	72.04	71.07	71.32	—.45

MONTHLY RANGE OF 50 STOCKS.

Feb.	—High.—		—Low.—		Last.
*1922	73.71	Feb. 27	68.25	Feb. 1	72.44
1921	71.72	Feb. 17	68.87	Feb. 24	69.20
1920	87.95	Feb. 2	75.45	Feb. 13	80.24
1919	85.53	Feb. 27	70.83	Feb. 10	74.35
1918	70.95	Feb. 19	67.15	Feb. 7	69.00
1917	83.46	Feb. 21	77.34	Feb. 3	80.65

YEARLY RANGE OF 50 STOCKS.

	—High.—		—Low.—		Last.
*1922	73.71	Feb. 27	66.21	Jan. 10	72.44
†1921	72.23	Jan. 12	67.00	Jan. 5	69.20
Full Years.					
1921	73.12	May 5	58.35	June 21	66.88
1920	94.07	Apr. 8	62.70	Dec. 22	67.96
1919	99.30	Nov. 5	69.73	Jan. 21	83.90
1918	80.16	Nov. 12	64.12	Jan. 15	73.39
1917	99.46	Jan. 4	57.47	Dec. 20	65.86

BONDS. YESTERDAY'S CLOSE.

		—Net Change— Day.	Month.	Year.
40 issues	77.07	+.06	+.51	+6.92

DAILY RANGE OF BONDS.

Feb. 25	77.02	+.03	Feb. 16	76.74	—.01
Feb. 24	76.99	+.18	Feb. 15	76.75	..
Feb. 23	76.81	..	Feb. 14	76.75	—.11
Feb. 22	Holiday.		Feb. 13	Holiday.	
Feb. 21	76.77	+.02	Feb. 11	76.86	+.12
Feb. 20	76.75	—.03	Feb. 10	76.45	—.04
Feb. 18	76.78	—.01	Feb. 9	76.79	+.12
Feb. 17	76.79	+.05	Feb. 8	76.67	—.01

YEARLY RANGE OF BONDS.

	—High.—		—Low.—		Last.
*1922	77.07	Jan. 23	75.01	Jan. 3	77.07
†1921	71.80	Jan. 20	69.80	Jan. 3	70.15
Full Years.					
1921	76.31	Nov. 29	67.56	June 20	75.27
1920	73.14	Oct. 21	65.57	May 21	68.68
1919	72.03	June 1	71.05	Dec. 18	72.00
1918	82.36	Nov. 12	73.65	Sep. 27	78.78
1917	89.42	Jan. 20	74.24	Dec. 20	76.89

*To date. †To corresponding date last year.

FOREIGN EXCHANGE

Market Strong, With New High Levels for Sterling, Francs and Lire—Marks Weak.

Most European exchanges moved further along the path of new high records on the present movement in a market of extraordinary strength yesterday. Demand sterling, which led the market higher, sold at $4.43½, with a later reaction to $4.42⅝, a gain of 1¼ cents over Saturday's final; French advanced to 9.21½ cents; Italian to 5.35 cents, Spanish, Belgian and the Scandinavians show ing proportionate strength. German marks alone were heavy and at a new low for the year at 43¼-100th of a cent. Chinese rates were heavy with South Americans irregular. Canadian touched a record high at 98.15 cents in the early dealings, but closed on a reaction to 97.93.

In the subjoined table the quotation on sterling represents dollars and decimals of a dollar; all others represent cents and decimals of a cent. Quotations preceded by the decimal mark indicate a price measured in fractions of a cent.

MONDAY, FEB. 27, 1922.

Range of Rates, Sight Exchange.

	High.	Low.	Final.	Saturday's Final.
LONDON	$4.43½	$4.42⅝	$4.42⅞	$4.41⅝
PARIS	9.21½	9.14	9.15	9.08
ROME	5.35	5.29½	5.29¾	5.17½
AMSTERDAM	38.45	38.30	38.37	38.48
BERLIN	.44½	.43¼	.44	.45⅝
MADRID	16.10	15.98	15.98	15.98

CLOSING RATES.

Parity of exchange is given as reported by the United States Mint, except in countries with a silver standard, where parity fluctuates with the price of silver.

Europe.

	Monday.	Saturday.	Week Ago.	Year Ago.
STERLING—Par $4.86⅝ per sovereign.				
Demand	4.42¼	4.41⅝	4.38⅝	3.87½
Cables	4.42½	4.42	4.39⅜	3.88¾
Com. 60 days	4.39¼	4.38	4.36	3.82¼
Com. 90 days	4.38¼	4.36⅝	4.34⅝	3.80
FRANCE—Par 19.3 cents per franc.				
Demand	9.15	9.08	9.15	7.14½
Cables	9.15½	9.08½	9.15½	7.15
ITALY—Par 19.3 cents per lira.				
Demand	5.29¼	5.17½	5.03½	3.64
Cables	5.30	5.18	5.04	3.65
BELGIUM—Par 19.3 cents per franc.				
Demand	8.71	8.64½	8.68	7.47
Cables	8.72	8.65	8.68½	7.48
GERMANY—Par 23.8 cents per mark.				
Demand	.44	.45⅝	.44⅝	1.61
Cables	.44½	.45⅞	.45⅝	1.61½
AUSTRIA—Par 20.3 cents per crown.				
Demand	.02¼	.02¼	.02⅝	.20⅛
Cables	.02⅜	.02⅜	.03⅛	.21
CZECHOSLOVAKIA—Par 20.3 cents per crown.				
Demand	1.79½	1.78	1.88	1.25
Cables	1.80½	1.79	1.89	1.26
DENMARK—Par 26.8 cents per krone.				
Demand	21.05	20.90	20.73	17.90
Cables	21.10	20.95	20.78	17.95
FINLAND—Par 19.3 cents per finmark.				
Demand	2.04	2.03	2.06	2.97
Cables	2.05	2.04	2.07	2.98
GREECE—Par 19.3 cents per drachma.				
Demand	4.63	4.58	4.58	7.50
Cables	4.65	4.60	4.60	7.55
HOLLAND—Par 40.2 cents per florin.				
Demand	38.37	38.48	38.05	34.10
Cables	38.42	38.53	38.10	34.17
HUNGARY—Par 20.3 cents per crown.				
Demand	.14⅝	.14⅝	.14⅛	.21⅛
Cables	.15⅛	.15⅛	.15	.22
JUGOSLAVIA—Par 20.3 cents per crown.				
Demand	.31¼	.31½	.32½	.69
Cables	.31⅜	.32	.33	.69½
NORWAY—Par 26.8 cents per krone.				
Demand	17.15	17.05	17.00	17.10
Cables	17.20	17.10	17.05	17.15
POLAND—Par 23.8 cents per mark.				
Demand	.02⅝	.02⅝	.02⅞	.12⅛
Cables	.03⅛	.03⅛	.03⅛	.13
RUMANIA—Par 19.3 cents per leu.				
Demand	.80	.80	.80	1.33
Cables	.81	.81	.80½	1.33½
SERBIA—Belgrade: Par 19.3 cents per franc.				
Demand	1.25	1.26	1.30	2.75
Cables	1.26	1.27	1.31	2.76
SPAIN—Par 19.3 cents per peseta.				
Demand	15.98	15.98	15.94	13.83
Cables	16.00	16.00	15.96	13.85
SWEDEN—Par 26.8 cents per krona.				
Demand	26.57	26.55	26.55	22.25
Cables	26.62	26.60	26.60	22.30
SWITZERLAND—Par 19.3 cents per franc.				
Demand	19.57	19.54	19.49	16.59
Cables	19.59	19.56	19.51	16.63
Far East.				
CHINA—Cents per silver dollar for Hongkong; per tael for Shanghai and Peking.				
Hongkong, demand	53.00	53.875	53.675	48.00
Hongkong, cables	53.125	54.00	53.75	48.10
Peking, demand	74.75	74.75	76.00	69.00
Shanghai, demand	70.00	71.00	71.50	63.50
Shanghai, cables	70.25	71.25	71.75	64.00
INDIA—Calcutta: Cents per rupee, nominally stabilized at one-tenth of a pound sterling.				
Demand	28.25	27.875	28.375	27.00
Cables	28.375	28.00	28.50	27.25
PHILIPPINE ISLANDS—Manila: Par 50 cents per silver peso.				
Demand	49.25	49.25	49.25	47.75
Cables	49.30	49.30	49.50	48.00
JAVA—Par 40.2 cents per florin.				
Demand	39.00	39.00	38.75	35.50
JAPAN—Par 49.8 cents per yen.				
Demand	47.25	47.25	47.25	48.375
Cables	47.375	47.375	47.375	48.50
South America.				
ARGENTINA—Par 42.44 cents per Argentine paper dollar.				
Demand	37.06	36.90	36.81	35.125
Cables	37.12	36.95	36.87	35.25
BRAZIL—Par 32.45 cents per paper milreis.				
Demand	13.75	13.75	13.68	15.625
Cables	13.81	13.81	13.75	15.75
CHILE—Par 25 cents per paper peso.				
Demand	10.65	10.67	10.58	14.38
Cables	10.67	10.70	10.61	14.43
URUGUAY—Par $1.0342 per gold peso.				
Demand	81.90	82.42	81.06	79.00
Cables	82.14	86.64	81.30	79.37
Canada.				
MONTREAL—Par 100 cents per Canadian dollar.				
Demand	97.93	97.79	97.0	87.6

Russian Currency.

Prices for pre-revolution Russian ruble notes were as follows: Par, 51.40 cents per ruble.

	Bid.	Asked.
100-ruble notes, per ruble	.15	.25
500-ruble notes, per ruble	.07½	.08½

To Extend Swedish Note Redemption

STOCKHOLM, Feb. 27.—The Deputy Directors of the Swedish Riksbank have requested the Government to extend until May 15 the Riksbank's exemption from the obligation of redeeming notes by gold. Premier Branting's paper, the Social Demokraten, voices the opinion that the gold standard will be definitely reintroduced after that date.

OFFER $8,000,000 NEW K., G. & E. BONDS

Bankers Market First Mortgage Securities at 96½, to Yield 6.25 Per Cent.

OXFORD PAPER ISSUE ON SALE

Bureau of Insular Affairs Invites Bids for $5,000,000 Bonds of the Philippine Government.

A new issue of $8,000,000 Kansas Gas and Electric Company first mortgage sinking fund 6 per cent. gold bonds, series A, is being offered by Dillon, Read & Co. at 96½ and interest, to yield more than 6.25 per cent. The bonds are dated March 1, 1922, and are due March 1, 1952. The mortgage provides for an annual sinking fund, beginning Jan. 1, 1925, for purchase of Series A bonds, if offered, at or under par and accrued interest, 1½ per cent. of the amount outstanding each preceding Dec. 31, up to and including Jan. 1, 1937, and 2 per cent. thereafter.

The company controls and operates without competition the entire commercial electric light, power and gas business in the cities of Wichita, Pittsburg and Newton, Kan., and the entire electric light and power business in Arkansas City, Independence, Eldorado, Cherryvale and sixteen other cities in Kansas. The company is closely identified with the General Electric Company.

Lee, Higginson & Co. are offering a new issue of $5,000,000 Oxford Paper Company first and refunding mortgage 6 per cent. gold bonds, Series A, at 98½ and accrued interest. These bonds are secured by a first mortgage on all fixed assets of the company, which has been a successful manufacturer of paper for more than twenty years.

Proceeds from the sale of these bonds and $3,000,000 new preferred stock will be used to retire $3,000,000 one-year notes due June 1, 1922, and other securities and to acquire the entire capital stock of the Rumford Falls Power Company, which owns and operates the entire electric and hydraulic development at Rumford, Me., including a modern hydroelectric plant with a present installed capacity of 31,000 horsepower. The bonds are followed by $3,000,000 new preferred stock and $8,560,000 common stock. Cash dividends have been paid on the common stock for the last eleven years.

Announcement is made that the Bureau of Insular Affairs invites bids for $5,000,000 thirty-year 5 per cent. bonds of the Philippine Government, dated Feb. 1, 1922. Bids will be received until 2 P. M. March 6. These bonds will be acceptable at par as security for deposits of public moneys and are exempt from Federal, State and municipal taxes.

Paine, Webber & Co. are offering a new issue of $160,000 Bucks County (Pa.) 4¼ per cent. funding bonds, due March 1, 1932, 1937, 1942, 1947 and 1952. These bonds are tax exempt in Pennsylvania, exempt from Federal income taxes and are a legal investment for savings banks and trust funds in New York. This issue constitutes the only funded indebtedness of Bucks County and is approximately three-tenths of 1 per cent. of the valuation.

Books were closed on the 75,000,000 guilders Kingdom of the Netherlands fifty-year 6 per cent. sinking fund bonds at 9:20 o'clock yesterday morning, immediately after their opening. Dillon, Read & Co. announced on behalf of the offering syndicate that subscriptions had been received largely in excess of the amount offered. The bonds are admitted to list on the New York Curb and were actively traded in between 94⅞ and 95.

FOREIGN STOCK MARKETS.

Moderate Reaction in Government Securities—Sterling Moves Favorably to Paris.

LONDON, Feb. 27.—Gilt-edged securities were easy on the Stock Exchange today. British industrials were more active, but oil shares were very quiet. Old 2½ per cent. consols, ¼ point lower at 55¼; British 5 per cent. war loan, ¼ lower at 95⅞; 4½ per cent. war loan, unchanged at 93.

Rand Mines, unchanged at 2; De Beers Mining, ⅛ higher at 11⅛.

PARIS, Feb. 27.—Prices were stronger on the Bourse today. Three per cent. rentes, 10 centimes lower at 57 francs 90 centimes; 5 per cent. war loan, unchanged at 78 francs 95 centimes.

Exchange on London, 1 franc 15 centimes lower at 48 francs 15 centimes per sovereign; American dollars were quoted at 10 francs 89¼ centimes, against 11 francs 23 centimes Saturday.

Kansas & Gulf Earns Million.

Net profits of $1,037,948 for the year ended Dec. 31, 1921, are shown in the annual report of the Kansas and Gulf Company. Total sales for the year were $2,314,858, and the operating profit was $1,247,220. H. L. Mourer, President of the corporation, announced yesterday that the annual meeting of stockholders will be held in Chicago on March 14. The Advisory Board, composed of approximately sixty members in various cities, will meet in Chicago March 13.

JANUARY RAIL NETS HIGHER THAN IN 1921

Majority of Reports Yesterday Showed Lower Expenses and Better Profits.

B. & O. SAVES $1,523,105

New Haven Nearly Wipes Out $3,140,539 Deficit—Santa Fe Increases $596,274.

An increase in net railway operating income for January, 1922, compared with the corresponding month of 1921, was shown in a majority of the reports issued yesterday. The Baltimore and Ohio saved $1,523,105 in net railway operating income from its $14,288,760 gross revenues for January. This compared with net operating income of $905,810 for January, 1921. The road showed a decrease of $4,152,512 in operating expenses for January, 1922, compared with the preceding year, a situation which obtained in most of the other reports. In December, 1921, the Baltimore and Ohio showed a net operating income of $1,653,252.

President Edward J. Pearson of the New York, New Haven and Hartford, issued a statement yesterday on the road's January operation, showing that operating revenues were $8,724,000, operating expenses $7,047,000 and operating ratio 80.78 per cent. Other income included $468,000 from dividends from subsidiaries. The final result, after fixed charges, was a deficit of $18,282, Mr. Pearson stated, compared with a deficit of $3,140,539 after fixed charges in January, 1921.

The Western Maryland, Cleveland, Cincinnati, Chicago and St. Louis, Wabash and Louisville and Nashville all showed increases in their January net operating income compared with the previous year. The Atchison, Topeka and Santa Fé was the largest Western system to report, showing a net operating income of $561,102 for the month, an increase of $596,274 over the preceding year. In December, 1921, the Atchison showed a net operating income of $1,798,809.

Both the Delaware and Hudson and the Chicago and Northwestern reported a reduction in gross business for January, 1922, compared with January, 1921. The Chicago and Northwestern also showed a decrease of $1,128,257 in net, making the total for January $151,984. The road's gross for January amounted to $9,974,817, a decrease of $1,814,779 against the previous year. The Delaware and Hudson's net amounted to $450,091, an increase of $224,344 over 1921.

This Booklet Will Make You Independent If You Follow It

IT isn't literary, but literal. All facts and no frills. Tells the simple story of a 6% Prudence-Bond. Explains its nature, examines its security, and exhibits its strength. If you'll read it for 12 minutes and heed it for 12 years, you'll be on Easy Street.

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Gentlemen: Without obligation to me, please send me a copy of booklet F-211 describing Guaranteed Prudence-Bonds.

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New Issue

$1,000,000

The Tri-City Railway and Light Company

First and Refunding Mortgage 5% Gold Bonds

Outstanding, including this issue, $11,750,000

Dated July 1, 1910 Due July 1, 1930

Redeemable as a whole, but not in part, at the option of the Company on any interest payment date, upon not less than 90 days' published notice at 105 and accrued interest.
Trustee: Central Union Trust Company of New York

The Company pays the normal Federal Income Tax deductible at the source, at present 2% and will refund to holders of the present issue of $1,000,000 the State Tax in Pennsylvania to the extent of the present rate of four mills.

Mr. Frank T. Hulswit, Vice President of the Company, summarises his letter to us as follows:

Business — The Company controls and operates the entire electric power and light, gas and street railway business in Davenport and Muscatine, Iowa and Rock Island and Moline, Illinois, and the gas, electric or railway service in twenty nearby cities and towns. The Company is controlled by and is part of the system of the United Light & Railways Company.

Security — These Bonds are secured by a direct or collateral lien on the entire gas, electric and street railway property of the Company, subject to $6,908,500 of underlying liens. Upon retirement of the Collateral Trust First Lien 5% Bonds in 1923 these Bonds will be a first lien either directly or through collateral on the entire gas, electric and street railway properties in the so-called Tri-City group. Based on conservative appraisal the fair value of the physical property is nearly twice the face value of the total Funded Debt of the Company.

Earnings — Consolidated Earnings for the 12 months ended January 31, 1922, available for interest charges exceed TWO TIMES the annual requirements of the total Funded Debt of the Company, including Bonds to be issued. Approximately 85% of the net earnings were derived from the electric and gas business.

Equity — These bonds are followed by $3,000,000 face value of 6% Cumulative Preferred Stock and by $9,000,000 face value of Common Stock. The Preferred Stock has paid 6% per annum regularly since 1906 and the common stock has paid average annual dividends during the last 10 years in excess of 4%.

Price 92 and accrued interest, yielding about 6.25%

Bonbright & Company
Incorporated
25 Nassau Street New York

The information contained in this advertisement has been obtained from sources which we consider reliable. While not guaranteed, it is accepted by us as accurate.

Columbia Graphophone Manufacturing Company

To the Holders of the Five-Year 8% Gold Notes of the Columbia Graphophone Manufacturing Company.

Announcement is hereby made that the time for the deposit of notes (which expired February 15th, 1922) has been extended to March 10, 1922.

This Committee was formed for the benefit of the noteholders and so that they might be represented in the formulation of a program for the voluntary readjustment of the Company's finances. The bank creditors and the merchandise creditors are represented by committees who speak for practically all of the Company's debt except that represented by its Five Year Notes.

There have already been deposited upwards of 66% of the notes, but no plan will be adopted until the Noteholders' Committee is in a position to speak for a satisfactory percentage of the outstanding notes. As soon as a sufficient amount of notes has been deposited, it is believed that a suitable plan will be adopted pursuant to the terms of the deposit agreement.

Unless the holders of the notes deposit their notes immediately, a voluntary readjustment of the Company's finances may become impossible. The alternative is an expensive and protracted court reorganization involving great damage to the business and certain loss to all classes of creditors. Since the notes are wholly unsecured, the noteholders would suffer greatly with other creditors. For the protection of their interests, therefore, noteholders should deposit their notes at once. The Committee will endeavor to obtain for noteholders any information they may desire.

The deposit agreement (copies of which may be obtained from the Secretary of the Committee) provides that the expense which may be charged against any depositor will not exceed one per cent. of the principal amount of his notes. The members of the Committee have agreed to serve without compensation.

The depositors' notes in transferable form must be accompanied by the coupon payable February 1, 1922, and by all subsequent coupons, as well as by the ownership certificates, in accordance with the Federal Income Tax law. Against such deposits the depositary will issue its transferable certificate of deposit.

Pursuant to the arrangement which the Committee has made with representatives of the bank creditors, noteholders who deposit their notes on or before March 10, 1922, will receive immediately the $40 represented by the February 1, 1922, coupon. Noteholders are urged to deposit their notes at once with GUARANTY TRUST COMPANY OF NEW YORK, 140 Broadway, New York City, as Depositary.

New York, February 27, 1922.

ROOT, CLARK, BUCKNER & HOWLAND, Counsel, 31 Nassau Street, New York City.

CHARLES H. PLATNER, Secretary, 140 Broadway, New York City.

HAROLD STANLEY, Chairman,
C. HERMANN KINNICUTT,
BAYARD DOMINICK,
ARTHUR W. BUTLER,
Committee.

4 TIMES
INTEREST CHARGES

We are offering at a substantial discount the 5% Bonds of a public utility company whose 1921 net earnings of $5,411,000 were over 4 times its interest charges of $1,279,000.

Details on request for Circular T-46

J. G. WHITE & COMPANY
INCORPORATED
37 WALL STREET NEW YORK

HUTH & Co.
30 Pine Street New York
Telephone John 6214

Foreign Government and Municipal Bonds

Ask for Descriptive Booklet T

PARTIAL PAYMENTS

The average investor has neither the time nor the inclination to make a profound study of market conditions.

That is our business, and we offer our fullest co-operation to investors, small or large, in the selection of securities most suited to their individual circumstances and requirements.

Our booklet explaining our payment plan for purchasing high-grade securities has proved interesting and instructive to many investors. May we send you a copy?

Ask for Booklet J. 250

John Muir & Co.
Members New York Stock Exchange
61 Broadway New York 26 Court St. Brooklyn

RAILROADS
Profitable Investments

We have published a circular letter showing the favorable position of the Railroad Stocks, a copy of which will be sent upon request.

Private Wires to CHICAGO MONTREAL TORONTO

JENKS, GWYNNE & Co
15 BROAD ST.
TEL. HANOVER 7474
MEMBERS N.Y. STOCK EXCHANGE
AND N. Y. COTTON EXCHANGE

Private Wire
Cleveland—Detroit
Denver—Colo. Springs

Caddo Cent. Oil & Ry. 8s, 1925-6
Sherwin Williams Com. & Pfd.
Youngstown Sheet & Tube Com. & Pfd.
Packard Motor Com. & Pfd.

Unlisted Securities Dep't

OTIS & Co.
Members New York Stock Exchange
40 Broad Street Telephone 2121 Broad

Detroit Edison Com. & 7% Deb.
Ford Motor of Canada
Packard Motor Pfd.

Ware & Tranter
Members New York Stock Exchange
61 Broadway New York
Telephone Bowling Green 1000

Investment Securities
Newburger, Henderson & Loeb
Members N.Y. & Phila. Stock Exchanges
100 Broadway, N. Y.
Rector 7060

Merrill, Lynch & Co.
Investment Suggestions
120 Broadway, N.Y.
Members New York Stock Exchange

1921 LOCOMOTIVE SALES CUT IN HALF

Domestic Slump Reduces American's Gross 46 Per Cent. From 1920 Total.

COMMON EARNS $13.34

Many Foreign Orders Refused as Bad Risks—President Uncertain About 1922.

The American Locomotive Company's annual report for the year 1921 shows net earnings of $3,333,785 available for common stock, or $13.34 a share earned on the $25,000,000 common outstanding. In the previous year the company earned $5,361,126, or $21.44 a share on the same amount of stock. The general balance sheet on Dec. 31, 1921, showed cash and marketable securities valued at $26,464,542, equal to more than $100 a share on the common. Of the above, $3,416,203 was in the form of cash, $6,806,250 in Treasury certificates, $4,730,862 in Victory 4¾s, $4,194,041 in New York City securities and the remainder in foreign Government securities.

Details of the income account of the American Locomotive and its subsidiaries, the Montreal Locomotive Works, Ltd., and the American Locomotive Sales Corporation, for 1921 and 1920 follow:

	—12 Months— Dec. 31,'21.	Dec. 31,'20.
Gross earnings	$35,711,507	$66,884,612
Mfg. maint., and admin. exp. and deprec.	30,106,478	58,043,172
Gross profit	$5,605,029	$8,841,440
Int. on bonds of constituent companies, &c.	86,243	94,300
Total	$5,518,785	$8,747,139
Deduct for income and profits taxes	435,000	1,636,013
Available profit	$5,083,785	$7,111,126
Div. on pf. stock at 7 per cent.	1,750,000	1,750,000
Div. on com. stock at 6 per cent.	1,500,000	1,500,000
Total	$1,833,785	$3,861,126
Res. for add. and bet.	1,000,000	2,000,000
Net cred. to sur. ac.	$833,785	$1,861,126

Gross business last year showed a reduction of about 46 per cent. from that of 1920, due mainly to the falling off in domestic buying. In commenting on this, Andrew Fletcher, President of the company, says:

"A larger amount of foreign business could have been obtained during the year 1921, but in a number of cases the requested length of time of the deferred credit payments and the securities offered for the protection of the payments were not considered conservative business risks for the company to assume."

At the close of last year unfilled orders on the company's books were valued at $3,844,300, of which approximately 96 per cent. was domestic business and 4 per cent. foreign.

In commenting on the outlook for the current year Mr. Fletcher said:

"It is difficult to forecast the volume of business of this company for the year 1922. The Federal investigation of railroad transportation matters of the country is still continuing, and progress is being made. The recent representations to the Interstate Commerce Commission made by some of the ablest and most experienced railroad chief executives and by the Honorable Secretary of Commerce of the present conditions of the railroads are most impressive and convincing, and prove that there was practically no inflation in the railroad transportation business during the war, and that, therefore, there is a much less margin and opportunity for deflation now; that the effective equipment of cars and locomotives of the railroads has not kept pace the past few years with the natural growth and development of the country, and that there is nothing that will so quickly start the springs of general business and the employment of labor as an immediate resumption of construction and the purchasing of equipment by the railroads."

EXTENDS TIME ON NOTES.

Columbia Graphophone Committee Allows Until March 10 for Deposit.

The committee formed recently to protect the interests of holders of the five-year 8 per cent. notes of the Columbia Graphophone Manufacturing Company yesterday announced that the time for deposit of the notes had been extended to March 10, 1922. Already 66 per cent. of the notes have been deposited, but the Noteholders' Committee will not adopt any plan until it can speak for a satisfactory percentage of the outstanding notes. The committee says in part:

"Unless the holders of the notes deposit their notes immediately, a voluntary readjustment of the company's finances may become impossible. The alternative is an expensive and protracted court reorganization, involving great damage to the business and certain loss to all classes of creditors. Since the notes are wholly unsecured, the noteholders would suffer greatly with other creditors."

"The deposit agreement provides that the expense which may be charged against any depositor will not exceed 1 per cent. of the principal amount of his notes.

"The depositors' notes in transferable form must be accompanied by the coupon payable Feb. 1, 1922, and by all subsequent coupons, as well as by the ownership certificates, in accordance with the Federal Income Tax law. Noteholders who deposit their notes on or before March 10, 1922, will receive immediately the $40 represented by the Feb. 1, 1922, coupon."

The Guaranty Trust Company is the depositary.

METAL MARKET REPORT.

These prices were quoted on the local Metal Exchange:

	Yesterday. Bid.	Asked.	Friday. Bid.	Asked.
Antimony	$4.37½	$4.60	$4.37½	$4.60
Quicksilver	..	50.00	..	50.00
Aluminum	.16½	.17½	.16½	.17½
Iron, No. 2X				
Silicon	..	23.00	..	23.00

Electrolytic copper was quoted at 12¾c on the New York Metal Exchange.

London quotations were:

	Yesterday. £	s.	d.	Friday. £	s.	d.
Copper, spot	59	15	0	58	0	0
Copper, futures	60	15	0	58	17	6
Tin, spot	147	10	0	144	0	0
Tin, futures	149	10	0	146	0	0
Spelter, spot	24	0	0	24	7	6
Spelter, futures	24	17	6	24	15	0
Lead, spot	20	12	6	20	10	0
Lead, futures	20	12	6	20	10	0

Short-Term Government Obligations.

Following are the prices bid in the open market yesterday for United States certificates of indebtedness and notes of the different issues:

Month.	Year.	P. C.	Bid.	Asked.	Approx. Yield.
April	1922	4½	100	100⅛	3.40
*June	1922	5¾	100⅛	100¼	3.75
*June	1922	5½	100⅜	100½	3.75
August	1922	5½	100⅝	100¾	3.80
*September	1922	4¼	100⅛	100¼	3.82
*September	1922	5¼	100⅝	100¾	3.84
*December	1922	4¾	100⅛	100¼	3.91
May	1923	4¾	100.24	100.28	4.02
*June	1924	5¾	102⅛	102¼	4.46
*September	1924	5½	102⅛	102¼	4.46
*March	1925	4¾	100⅛	100¼	4.50

*Acceptable in payment of Federal taxes on date of maturity.

Boston Bank Statements Compared.

Special to The New York Times.

BOSTON, Mass., Feb. 27.—The Boston bank statement this week compares as follows with last week's statement:

	Feb. 25.	W'ks Dec.
Circulation	$2,075,000	$24,000
Loans, discounts and investments	528,884,000	4,041,000
Individual deposits	386,240,000	6,682,000
Due to banks	93,020,000	5,963,000
Time deposits	25,318,000	*413,000
U. S. deposits	14,261,000	4,273,000
Exchange for Clearing House	16,295,000	*761,000
Due from banks	48,906,000	4,435,000
Reserve in Federal Reserve Bank	42,723,000	974,000
Cash in bank	5,047,000	223,000
Reserve excess in Federal Reserve Bank	657,000	80,000

*Increase.

BONDS ON STOCK EXCHANGE

Continued from Page 21.

DOMESTIC BONDS.

So P R Sugar col tr 7s, int rcts	
82	96¾
So Pac ref 4s	
2	84½
13	84¾
56	84½
10	84⅞
1	84⅝
1	84½
3	84¾
col 4s	
15	77⅝
conv 4s	
6	88¾
4	88½
1	88¼
S P Term 4s	
20	80⅝
So Pac cv 4s	
10	91½
1	91⅝
5aft	91¼
SouthRy 1st 5s	
2	90¼
1	90⅛
3	90¾
2	90⅝
1	91
gen 4s	
2	62¾
1	63
1	63¼
1	62
1	62½
1	62
1	62¾
7	62¾
1	62⅛
4	62½
1	62
13	62¼
dev 6½s, ctfs	
12	94¼
2	94¼
17	94
1	94¼
1	94⅛
4	94⅜
1	94¾
3	94⅝
11	94⅛
St L Div 4s	
2	77½
Stand Oil Cal deb 7s	
8	105¾
5	105¾
11	105⅝
4	105¾
Steel & Tube gen s f 7s	
2aft	98
2aft	98
Tex&Okla 1st 6s	
1	95
ThirdAv ref 4s	
8	63
1	61
adj 5s	
23	58
3	55½
5	95⅝
1	50
TideWOil 6½s	
1	101¾
Tri-City 5s	
20	99
Un Pac 1st 4s	
4	91
1st & ref 4s	
1	84¾
6s	
61	103
Un Tank Car equipmt 7s	
1	103¾
2	103
United Drug conv 8s	
2	107½
6	107
1	106⅞
1	106¾
3	106⅝
1	107
Un Ry Inv 5s, Pittsb issue	
1	61½
4	62
U S R & I 5s	
5	84
U S Rubber 1st & ref 5s	
5	86¾
1	87
1	86⅞
4	86¾
1	86⅝
2	86½
1	86⅜
7s	
3	100⅛
7½s	
1	104
2	103¾
2	104
U S Steel Co s f 5s	
6	100⅛
4	100⅛
1	100¼
4	100⅛
2	100
1	100⅛
registered	
1	99
Utah P & L 5s	
1	90
2	89½
1	89¾
1	89½
1	89⅝
Utica G & El ref & ext 5s	
1	84½
Va-Car Chem deb 7½s	
1	91½
4	91⅝
1	91½
3	91⅝
2	91⅜
2	91¾
6	91½
1	91¼
6	91½
Virginia 1st 5s	
1	90¾
1	91¼
1	91
1	90¾
Wabash 2d 5s	
5	86
Westn Elec 5s	
3	100
6	99⅞
Westn Pac 5s	
1	84½
2	84¾
tp 4s, Ser B	
5	100
West Un Fund real est 4½s	
2	93⅜
Wn U Tel 6½s	
1	107¾
1	108
Westingh E & M 7s	
11	106
1	105¾
1	105⅞
1	105⅝
2	105¾
5	106
5	105¾
Wheel & L E ref 4½s, Ser A	
1	58½
Wickw Spen Steel s f 7s	
1	98
1	97½
Wilks & Bar 1st 5s	
5	60
Wilson & Co 1st 6s	
3	95¾
1	95½
1	95
2	95⅜
1	95
conv s f 6s	
1	87½
2	87⅝
13	87½
4	87⅜
5	87½
5	87⅜
temp cv 7½s	
4	96¾
1	96⅝
5	96½
1	96⅜
1	96¼
4	96⅜
Wis Cent gen 4s	
1	75
1	76
5	75¾
2	76

COCA-COLA SALES LIGHTER.

Profits, However, Are Larger Than in Previous Year.

Net sales of the Coca-Cola Company last year fell short of those of the previous year, the amounts being $28,464,390 and $32,341,429, respectively. Net income, after taxes and charges, totaled $2,345,990 or the equivalent, after preferred dividends of $3.29 a share earned on the 500,000 shares of common capital stock outstanding. In the previous year net profits available for the common stock amounted to $1,303,148, or $2.61 a share on the same amount of stock.

The balance sheet shows inventory valued at $1,816,903, against $3,710,847; cash, $894,808, against $1,967,139, and accounts and bills receivable $1,713,186, against $841,333. Among the liabilities, notes and accounts payable aggregated $3,190,648, against $9,126,348. The profit and loss surplus at the close of the year was $2,208,065, against $1,066,096.

SILVER BULLION.

Bar silver in London down ⅛d at 32½d. New York price for domestic silver was 99⅝c per ounce, the Mint price; foreign silver up ¼c at 61¾c.

Range of prices for silver bullion for the year to date:

	Highest.		Lowest.	
London	35⅜d	Jan. 9	32½d	Feb. 27
New York	66⅝c	Feb. 3	63⅜c	Feb. 24

Range for the year 1921:

London	43⅜d	Sep. 27	30⅝d	Mar. 8
New York	[illegible]	Oct. 17	53½c	Mar. 8

DEPARTMENT STORE SALES SHOW A DROP

Declined 8 Per Cent. in January Over a Year Ago, Reserve Bank Says in Review.

WHOLESALE TRADE BETTER

Retailers Move Clothing Stocks by Reductions, but Furniture Is Stagnant.

Smaller sales by department stores were recorded during January, according to a review issued yesterday by the Federal Reserve Bank of New York. In the wholesale lines January sales compared more favorably with those of 1921 than the December sales with those of December, 1920.

"The dollar value of department store sales during January in this district was 8 per cent. smaller than in January, 1921, and 12 per cent. smaller than in January, 1920," said The Review. "Reports were received from 64 stores. Total sales by these stores were $27,448,185 in January, 1922, against $29,754,791 in January, 1921.

"Sales of apparel, stimulated by further price reductions, compare favorably with those of last year. The most notable reductions were made in men's suits and overcoats, and resulted in many instances from the desire of manufacturers to dispose of surplus stocks. Merchants report that the public bought liberally when these sales were first announced, but that the response was less satisfactory after the first day or two. At the annual mid-winter clearance sales of furniture a smaller volume of goods was disposed of, and a considerable part of the total decline in January sales, as compared with January, 1921, was due to decline in the furniture departments of the large stores.

"January sales by stores in up-State cities show relatively greater losses than sales by stores in New York City and vicinity. Evidence that the volume of sales was greater than last year when allowance is made for price changes is found in an increase of 7 per cent. in the number of individual transactions, as reported by the stores that keep such records. The amount of the average transaction declined 11 per cent. from $2.94 in January, 1921, to $2.61 in January, 1922.

"Sales reports received by this bank from ninety representative wholesale dealers in ten principal commodities furnished the basis for the following table, which shows the dollar value of sales in January for the past four years. For purposes of comparison sales in January, 1921, were taken as 100 and January sales in other years are expressed in percentages of this base. A column is also added showing the approximate relative values of the products handled in the different lines. The reports of the United States census of manufacturers have been used as the basis for calculating the relative values.

	Relative Values	Jan. 1919.	Jan. 1920.	Jan. 1921.	Jan. 1922.
Dry Goods	20	134	274	100	140
Drugs	2	106	126	100	110
Shoes	5	121	242	100	106
Diamonds	1	274	309	100	100
Jewelry	1	120	265	100	90
Groceries	57	118	188	100	91
Clothing	25	97	176	100	77
Stationery	2	89	98	100	75
Hardware	5	112	140	100	72
Machine Tools	1	200	186	100	31
Weighted Avg.	100	114	181	100	94

The reports on trade are from the Monthly Review of Credit and Business Conditions, compiled by the bank.

RAILROADS SEEK LOANS.

Denver & Salt Lake Wants to Build Tunnel.

WASHINGTON, Feb. 27.—Finance applications filed today with the Interstate Commerce Commission included one from the receivers of the Denver and Salt Lake Railroad for a Government loan of $6,500,000, and a request from the Maine Central Railroad for authority to issue $331,000 in 6 per cent. bonds.

The commission announced it had authorized the Illinois Central to assume liability for the payment of $3,225,000 in equipment trust certificates which have been sold to purchase new rolling stock.

The Denver and Salt Lake announced it intended to use its loan, if granted, to construct a six-mile tunnel through the Rocky Mountain Divide, which the line crosses 177 miles west of Denver. The Maine Central plans to use $250,000 of the proceeds from the proposed bond issue as deposit with the Government as security for loans, while the balance will be utilized in reconciling the accounts between the railroad and the railroad administration arising out of Government control.

The receivers of the Denver and Salt Lake Railroad declared the proposed tunnel would eliminate "grave and serious difficulties which they now have to face in operating a railroad which climbs 11,600 feet above sea level." The tunnel, they said, would allow them to reduce the highest elevation on the railroad to 9,190 feet and would eliminate twenty-seven miles of 4 per cent. grade over which their locomotives now have to climb in Winter with rotary snow plows in front every day to maintain operations.

If the money is granted, the receivers added, the line can be completed to its projected terminus at Salt Lake City and a coal field estimated to contain fifty billion tons of bituminous coal can be adequately served.

CIGAR FIRM SHOWS A LOSS.

Consolidated Corporation Reports $728,997 on Wrong Side.

The Consolidated Cigar Corporation for the year ended Dec. 31, 1921, reports net loss after charges and Federal taxes of $728,797, compared with a net profit of $1,485,447 in the previous year. The deficit after dividend payments last year amounted to $1,196,401, against a surplus of $583,831 after the same deductions the year previously.

The general balance sheet on Dec. 31, 1921, shows inventories valued at $5,585,902, against $7,453,893 at the close of 1920. Cash on hand amounted to $656,908, against $763,884, and bills receivable $1,579,127 against $2,014,444. Notes payable totaled $1,175,000, against $1,849,839, and accounts payable 3,313,045, against $2,980,839.

FRENCH MONEY RATE LOWER

Further Measures to Follow Reduction on Government Short Loans.

PARIS, Feb. 27.—The reduction of one-half of 1 per cent. in the interest rate on short term Government securities which becomes effective March 12 is merely a forerunner of other similar measures to be taken by Minister of Finance de Lasteyrie in his campaign to reduce the price of money in France, says a semi-official statement today. It is understood M. de Lasteyrie intends to follow in the money matters the example of the United States and Great Britain, where the French believe great improvements have resulted.

Passenger Revenues Rise.

The passenger revenues of the Brooklyn City Railroad Company for January, 1922, amounted to $925,044, an increase of $38,077 over the report for January, 1921, according to a statement made yesterday by H. Hobart Porter, vice-president of the company. The statement shows passenger revenue from July, 1921, to January, 1922, amounting to $6,580,497, other revenue during January, 1922, amounting to $34,759, and total of other revenues from July, 1921, to January, 1922, at $247,060. Net corporate income during the seven months from July, 1921, to January, 1922, amounted to $858,911.

List Queensland Gold Bonds.

The New York Stock Exchange has admitted to the trading list State of Queensland, Australia, interim certificates for 25-year sinking fund 6 per cent. external loan gold bonds, due Feb. 15, 1947, previously traded in on a when issued basis, and has stricken from the list Atlantic Petroleum Corporation capital stock.

RATE INTERCHANGE APPEAL TO BE MADE

Trunk Lines Seek to Enjoin 15% Increase as New England's Roads' Share.

HOLD ACTION CONFISCATORY

Some Executives Favor Acquiescing in Commerce Commission's Award.

The trunk line railways will attempt to enjoin the Interstate Commerce Commission from enforcing its recent order awarding the New England carriers a 15 per cent. increase in their share of rates on interchanged freight. This action was decided upon at a meeting yesterday in the Hotel Pennsylvania of the executives of all the Eastern trunk lines concerned in the case.

The executives voted to instruct counsel to obtain a court review of the ruling on the ground that the order is unconstitutional and confiscatory. The appeal will be taken in the northern or southern Federal District Court of New York.

Although the order goes into effect March 1, executives expressed the belief that no money would be interchanged at present and that probably an accounting would not be called for soon. This would depend, of course, on the progress of the case in the courts, it was said. In any event, the trunk line officials said their expectation was that the case probably would wind up in the Supreme Court.

By ordering an increased 15 per cent. to accrue to the New England carriers on shipments interchanged with trunk lines the commission computed that about $7,500,000 annual additional revenues would result for these companies. The New York, New Haven & Hartford was expected to benefit to the extent of $2,500,000, according to estimates. Officials of the company yesterday refused to comment on the contemplated appeal of the case.

Considerable difference of opinion has obtained among railroad executives here as to the wisdom of an appeal from the commission's decision. The Government is interested in the New England roads to the extent of about $85,000,000 in loans to the New Haven alone, and if certain carriers in this territory are forced into receivership, the logical step for the Government would be to operate the roads in that territory, it is said. This would be an opening wedge for Government ownership of railroads which would be most harmful to the whole transportation situation, officials say. For this reason, several executives favored acquiescence to the commission's decision, believing that the added assistance would enable the New England roads to gain a more stable earning basis. Other executives consider that the policy of taking money from the stronger to give to the weaker is confiscatory.

In recent years the Federal courts have been loath to review decisions of the Interstate Commerce Commission. The knowledge of this fact caused searching discussion before it was decided to appeal the case.

FALL IN EGG PRICES.

Chicago Market Down 10 Cents a Dozen Within 10 Days.

CHICAGO, Feb. 27.—Cheap eggs for Lent were signalized today by a new drop in quotations. Today's prices showed a fall of a cent a dozen per day for the last ten days. The wholesale quotations for first quality eggs here today was 24 cents, as against 34 cents on the corresponding day a year ago, as well as for ten days back this season.

Mild weather and big receipts were the reason assigned for the decline in the egg market, a decline in notable contrast with advancing values of late for other farm products.

Alpha Portland Cement 1921 Report

The Alpha Portland Cement Company for 1921 reports a net profit of $672,238, after depreciation and usual reserves, including Federal taxes and adjustment of inventories. Gross sales amounted to $10,717,546. Expenditures for improvement and extension of plant in addition to regular repair and maintenance were $673,798. Dividends paid last year totaled $850,970. The profit and loss surplus on Dec. 31, 1921, was $2,239,688.

BID AND ASKED QUOTATIONS

FOREIGN ISSUES.

Closing quotations for Government and municipal bonds issued in this country and in American currency values:

		Bid.	Asked.
Argentine 5s, 1909	M. & S.	80	80½
Belgium 6s, 1925	J. & J.	102	102⅝
Belgium 7½s, 1945	J. & D.	106⅛	106⅝
Belgium 8s, 1941	F. & A.	107⅝	108
City of Bergen 8s, 1945	M. & N.	108⅝	109
City of Berne 8s, 1945	M. & N.	110⅝	111¼
City of Bordeaux 6s, 1934	M. & N.	85	85¾
King. of Brazil 8s, 1941	J. & D.	103⅝	104
Dom. of Canada 5s, 1926	A. & O.	98	98¼
Dom. of Canada 5½s, 1929	F. & A.	99¾	99⅞
Dom. of Canada 5s, 1931	A. & O.	96½	97
Rep. of Chile 8s, 1941	F. & A.	104½	..
Rep. of Chile 8s, 1926	A. & O.	101½	101¾
Rep. of Chile 8s, 1946	M. & N.	103½	..
Chinese Gov. 5s, 1951	J. & D.	56½	58¼
City of Christiania 8s	A. & A.	108⅜	109
City of Copenhagen 5½s, 1944	J. & J.	86½	86⅝
Rep. Cuba ext. 5s, 1944	M. & S.	89	90
Rep. Cuba ext. 5s, 1949	F. & A.	85	..
Rep. Cuba ext. 4½s, 1949	F. & A.	79	80
Denmark 8s, 1945	A. & O.	108⅛	108½
Denmark 6s, 1942	J. & J.	96⅛	96¾
Dan. Mun. 8s, Ser. A, '46	F. & A.	107⅜	108
Dan. Mun. 8s, Ser. B, '46	F. & A.	107½	108
Dutch East Indies 6s, 1947	J. & J.	94½	94⅝
French Gov. 7½s, 1941	J. & D.	100⅜	100⅝
French Gov. 8s, 1945	M. & S.	104⅜	104½
Italy 6½s, 1925	F. & A.	93½	94
Japanese 4s, 1931	J. & J.	75½	75¾
Japanese 4½s, 1925	F. & A.	90	90⅜
Japanese 4½s, 2d ser., '25	J. & J.	88¾	89
City of Lyons 6s, 1934	M. & N.	85	85¾
City of Marseilles 6s, 1934	M. & N.	85	85¾
U. S. of Mexico 4s, 1954	J. & D.	43½	44½
U. S. of Mexico 5s, 1945	Q. Jan.	55½	56
King. of Norway 8s, 1940	A. & O.	109⅛	110
State of Queensland 6s, '47	F. & A.	98¾	99
State of Queensland 7s, '41	A. & O.	107	107½
State of Rio Grande do Sul 8s, 1946	A. & O.	100	100⅛
Rio Janeiro 8s, 1946	A. & O.	100¾	101
Dominican Rep. 5s, 1958	F. & A.	80	85¾
San Paulo 8s, 1936	J. & J.	101½	101¾
Dept. of the Seine 7s, 1942	J. & J.	92½	92¾
King. of Sweden 6s, 1939	J. & D.	98¾	99
Swiss Confed. 8s, 1940	J. & J.	114⅛	114⅜
City of Tokio 5s	M. & S.	72	73
Rep. of Uruguay 8s, '46	F. & A.	107	108
City of Zurich 8s, 1945	A. & O.	111	..
Un. K. 5½s, 1922	F. & A.	100⅛	100¼
Un. K. 5½s, 1929	F. & A.	105⅜	105½
Un. K. 5½s, 1937	F. & A.	99⅛	99¼

U. S. GOVERNMENT PREWAR LOANS.

Closing quotations for Government bonds:

	Bid.	Asked.		Bid.	Asked.
2s, r, 1930	103¾	..	Pan 2s, r, 1936	103¾	..
2s, c, 1930	104¾	..	Pan 2s, c, 1936	103¾	..
4s, r, 1925	105¾	106	P I 4s, '34	80¾	..
4s, c, 1925	105¾	106	P I 4s, '35	80¾	..
Pan 2s, r, 1936	103¾	..	P I 4s, '36	80¾	..
Pan 2s, c, 1936	103¾	..	Dist of Col 3-65s	98	..

Closing quotations for stocks in which there were no transactions:

	Bid.	Asked.		Bid.	Asked.		Bid.	Asked.		Bid.	Asked.
Alls & W.	36	..	Am Zinc	13	18½	Bruns Ter.	3½	3	Manati Sug pf.	70	80
Alas G M.	⅜	½	Ann Arbor	9	10	B, R & P.	56	62	Marlin R.	6⅛	8
Alaska J.	⅜	½	Art Metal	13	18	Do pf.	84	..	Max M. ct.	1	3
Alb & Sus	165	..	Do ctfs.	16½	..	Buff & S.	60	..	Do 1st pf	3	5
All Am C.	107	110	Asso D G	..	..	Do pf.	44	50	Do 2d pf	3	4
Am B 1st pf.	..	68	2d pf.	71	78	Burns Bros pf.	..	117	Max M. A.	46	50
Am Bk N pf.	53	53	Atl Refin.	940	975	Do pf.	93¾	94½	Do B.	12	13
Am B Sug.	35½	36	Do pf.	116	117	Bush Ter.	..	100	M Dep Sts pf.	106	112
Am B S & Fdy pf.	103½	103	Atlas T.	13½	14	B T Bldg pf.	91	92	Mex Pet pf	88	83½
Am Can pf	100	101	Aus N pf.	75	76½	Cal P pf.	87	89½	Mich Cent	120	..
Am C & F pf.	119½	..	Auto Sales	3½	4	Can So.	51½	..	M, St P & S S M pf.	80	85
Am Ice pf.	79½	80	Do pf.	13	14½	Case Plow.	3	3½	Do l l.	64½	68
Am Lo pf.	115½	..	Bald L pf.	107	108	Case (J I) pf.	68	73	Mo, K & T pf.	5	8
Am M & G.	10	15½	Bar Leath.	44	48	C'tain-teed	38	40	Mer & Ea.	77	78½
Am R pf.	118	..	Do pf.	89½	96	Do 1st pf	80	89½	Mullins Bdy pf.	..	96½
Am Sm pf. A	88½	90	Barnsdall, Class A.	21	24	Do 2d pf.	79	80	N C & St L	102	110
Do B.	87	100	Do Cl B.	20	24	C & N W pf.	109	111	Nat B pf.	120	..
Am S & R pf.	90	90½	Batop Min	¼	½	Chi, St P, M & Om pf.	85	90	Nat C & S pf.	80½	81
Am Snuff	122	125	B'ch Creek.	32	..	C, C, C & St L pf.	81½	82	Nat En pf.	85⅛	88½
Do pf.	90	100	Bayuk Bros	23	..	Cl & Pitts.	65	80	Nat Ld pf.	110	115
Am St Ws pf.	86½	94	B'nut pf.	101	..	Do spec.	35½	..	Nat Rys of M 1st pf	6	9
Am Wr Pa pf.	25	30½	Booth Fish pf.	34	36	Clu-P pf.	90	..	N Y Dock pf.	54	57¾
			B B Steel.	9	10	Col F & I pf.	90	105	N. Y., L & West.	94	100
			Do 1st pf	60	65	C & S 1st pf.	58	60	N P Power pf.	101	..
			Do 2d pf.	22	24	Do 2d pf.	50	54	Nor Cent.	75	..
			B'klyn Ed.	101	105	Cont Ins.	68	80	O B & B.	12	18
			Brown Sh pf.	86	91	Crex Carp.	29	34	Ont Min.	5¾	5¾
						C-Am Sug pf.	80	90	Orph Circ.	15¾	16
						Do B M.	18¾	19¾	Otis Elev.	138	140
						Det U Ry.	..	60¾	Do pf.	94	96
						D, S S & A pf.	6	7	Otis St pf	60½	80
						Dur Hos'y.	..	23	Owens Bot pf.	96	100
						Do pf.	80	90	P P & R.	5	8¼
						E Kod pf.	107	..	Do pf.	..	80
						Elk H Coal	16	17	Punney pf.	92	97
						Do pf.	34	39	Pac & E.	11¾	12½
						Em B pf.	24	25½	P-Jones pf.	89	91½
						End-J pf.	105	107½	P & R pf.	36	37½
						Erie & P.	49	..	P, Ft W & C.	101	..
						Fairbanks.	20	30	Do pf.	124	..
						F M & S.	8	12	Pitts S pf.	84	92
						Fisher Bdy pf.	100½	103	Pure O pf.	100	100½
						Gen Cig pf.	101	102½	R R Sec, I C stk ct.	59	64
						Do d pf.	90	96¾	Ry Stl Spr pf.	110	115¼
						Gil Oil pf.	70	94	Rem T 1st pf.	81	85
						Guan Sug pf.	75	80	Do 2d pf.	80½	85
						Gulf S S 1st pf.	80	90	Rens & S.	116	..
						Hack W.	16	..	Rep Truck	3¼	4¼
						Do pf.	32	40	R. Rels.	7	10
						Homestake	60½	61½	Do 1st pf	41	49
						Hyd Steel.	5	8½	Rutland pf	22	33½
						Ill C l l.	70	..	Shat-Aris.	7¾	8¼
						Int Agric.	9¼	9½	S-S S & I pf.	65	72
						Int N pf.	65	67½	So P R S.	40¾	52
						Int Pa pf.	80	100	Do pf.	80	91½
						Do pf sta	67	68	Stand Mill	123	126
						Int Salt.	50	..	Do pf.	83	90
						Iowa Cent.	6	8½	Stern Bros pf.	90	101
						Kayser (J) & Co.	91	98	Studeb Co pf.	102	108
						Do 1st pf	117	..	Sup Steel.	28	31
						Kelly Sp T 8% pf.	77	80	Do 1st pf	..	95¼
						Do 8% pf	86	98	T P L Tr.	325¾	400¾
						Kelsey Wh pf.	92	99	Third Av.	18½	20
						K & D M.	4½	5	Tran & W.	31¾	34¼
						Do pf.	20	..	T C R T pf.	75	82¾
						Kresge(SS) pf.	105	108	Und Type.	125	130
						Kress(S H)	90	110	Do pf.	104	115⅜
						Do pf.	90	112	U Cig Sts	100	105
						L, E & W pf.	26	30	Do pf.	100	108
						L & M, Ct B.	135	190	U Drug 1st pf.	43	44
						Do pf.	111	112	U S Exp.	6¾	7
						Lima Loc pf.	98	100½	Van R 1st pf.	90	92
						L-W B 1st pf.	97½	99	Va I C & Coke pf.	67	70
						Do 2d pf.	100	110	Va R & P.	..	45
						Lorill'd Co pf.	113	115	Weber & H	12½	13½
						Mah Coal.	300	700	W P Ex.	80	83½
						M'hay Co pf.	81	83½	West A R.	90	102
						Mal'son pf.	70½	80	Woolworth pf.	117	119
						Man Beach	¼	2½	Wor Pump pf. A	82	88
						Man El S.	34	37	Do pf. B.	67	68
						Man Shirt pf.	101½	110¼			

THE TREASURY STATEMENT.

Special to The New York Times.

WASHINGTON, Feb. 27.—Revenue receipts and expenditures as at close of business Feb. 24:

	This Month.	Corresponding Month 1921.	*Fiscal Year 1922.	*Corresponding Fiscal Year 1921.
Customs	$20,169,846.06	$16,965,963.73	$208,439,040.49	$184,548,482.26
Internal revenue:				
Income and profits tax	26,826,115.51	53,069,230.32	1,311,971,106.78	1,735,486,508.47
Miscellaneous	76,433,726.01	104,358,902.35	850,905,382.79	985,654,186.65
Miscellaneous revenue	35,159,905.60	37,907,383.97	390,094,341.84	485,390,609.71
Panama Canal tolls, &c.	533,816.00	2,816,943.85	7,632,235.36	7,065,080.66
Total ordinary	$159,122,360.75	$215,408,248.14	$2,863,585,111.07	$3,398,258,286.75
Excess of ord. receipts over ord. disbursements	....	....	448,300,248.39	244,041,488.12
Excess of ord. disbursements over ord. receipts	2,979,233.97	44,613,433.07	....	....
Expenditure	162,101,594.73	259,018,781.21	2,321,355,863.68	3,155,212,356.59

*Receipts and disbursements for June reaching Treasury in July included.

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Business Opportunities (bank and business references required), Page 24.

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30 FINANCIAL. THE NEW YORK TIMES, TUESDAY, FEBRUARY 28, 1922. FINANCIAL.

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CHICAGO SUSPECTS MAY WHEAT CORNER

"Europe Coming Back," Says Armour, as Foreign Holdings Draw Attention.

Special to The New York Times.

CHICAGO, Feb. 27.—"Have foreigners practically cornered May wheat in Chicago?" is a question which some of the leading local professionals are now asking, and "Will the action of the market in 1917, when it was necessary to suspend trading, be duplicated this season?"

Those who are generally in a position to know what they are talking about claim that the greater part of the concentrated holding of May wheat here is for foreign account, and they would not be surprised to see materially higher prices later in the season. Although they believe there is no chance of trading being suspended, very few traders can see anything in the situation to induce short selling of the May in view of the surplus having been taken off the market.

The discount of cash wheat under May is not a material factor, as there is comparatively very little of it, and it would take but a few days of a brisk milling demand to absorb it.

J. Ogden Armour, who has returned from a ten-day stay in the East, says the advance in sterling exchange is a big factor in the grain situation. Bullish on the United States, he says that Europe is coming back faster than most people realize, and that she will take all the grain we have to spare.

"We are fast getting back to normal after four years of depression," he adds. "Prices recently were too low and may go too high, but while there are reactions they will not extend as far as previously."

A London cable received here said that English consumption of wheat has overtaken supplies.

Wheat advanced 1½@2½c early with May up to $1.49¾, a new high on the crop for the near-by delivery. Immense realizing sales were in evidence on the advance, and there was selling toward the last by a leading commission house, which caused a majority of the pit element to get out of their holdings. Final trades were ⅛c higher on May and ⅛c lower on the July, reports of snowstorms in the Southwest and better crop reports being a factor in depressing the latter, which showed a rather heavy undertone throughout the day.

Export sales were reported at only 500,000 bushels, half hard Winters and Durums, but it was understood that 1,300,000 bushels had been sold in all positions. Portugal was reported to be after 3,700,000 bushels Manitobas, and, with the Greek order for 1,600,000 bushels, considerable business in the near future is suggested.

It is estimated that Canada has only 62,000,000 bushels wheat left for export, and a local statistician figures that Canada, the United States, Argentina and Australia, from March 1 to July 1, can spare only 175,000,000 to 200,000,000 bushels after allowing for Brazilian requirements of Argentina. A decrease of 814,000 bushels in the visible supply was not a factor. Total stocks are 41,278,000 bushels, against 42,092,000 bushels the previous week and 28,159,000 bushels last year.

Liverpool May wheat closed today at equal to $1.64¾ per bushel, or 6¾ cents higher than on Saturday, the strength in exchange being a factor.

Corn advanced to a new high on the crop early, May touching 70¾ cents, but the finish was heavy with prices unchanged to ⅜ cent lower, after a range of 1⅛@2¼ cents. No. 3 mixed on track sold to elevator interests at 7 cents under May, and they offered it East on the basis of 7¼ cents under, in order to make storage room. Country offerings are limited. An increase of 3,972,000 bushels in the visible supply was ignored for a while, but was a factor later. Total stocks are 40,897,000 bushels, against 36,924,000 the previous week and 22,383,000 last year.

Oats finished unchanged to ⅛ cent lower after a range of 1⅜@1½ cents. Export demand was rather slow, with sales of 120,000 bushels corn and 125,000 bushels oats here to the seaboard.

Primary receipts of wheat today were 1,256,000 bushels; week ago, 1,735,000; last year, 1,853,000. Shipments were 501,000 bushels; week ago, 566,000; last year, 400,000.

Corn receipts were 2,140,000 bushels; week ago, 3,194,000; last year, 2,148,000, and shipments, 1,435,000 bushels; week ago, 1,098,000; last year, 780,000.

Today's Chicago prices for the principal commodities were as follows:

WHEAT.

	High.	Low.	Close.	Prev. Close.	Last Year.
May	$1.49¾	$1.47	$1.47	$1.47⅞	$1.56¼
July	1.27⅞	1.25	1.25	1.25⅞	..

CORN.

	High.	Low.	Close.	Prev. Close.	Last Year.
May	.70¾	.67⅞	.67⅞	.68⅛	.65⅞
July	.72⅛	.70⅛	.70⅛	.70⅝	.70⅞
Sept.	.73⅞	.71⅞	.72	.72	..

OATS.

	High.	Low.	Close.	Prev. Close.	Last Year.
May	.43¾-½	.42¼	.42⅜	.42⅞	.44¼
July	.45⅞	.44⅛	.44⅛	.44⅝	.45⅞
Sept.	.46⅛	.44⅞	.44⅞	.44⅞	..

RYE.

	High.	Low.	Close.	Prev. Close.	Last Year.
May	1.11	1.09	1.09	1.09	1.40¼
July	1.04⅝	.99⅞	.99⅞	.99¾	1.26⅞

PROVISIONS.

	High.	Low.	Close.	Prev. Close.	Last Year.
Lard—					
March	11.95	11.80	11.95	11.72	....
May	12.07	11.95	12.00	11.85	12.20
July	12.27	12.10	12.20	12.02	12.60
Ribs—					
July	11.22	11.10	11.15	11.00	11.90
Pork—					
May	21.00	21.00	20.92	....	21.50

COMMODITY PRICES.

Fresh Advances in Grains at Week's Opening—Lard Strong, Metals Firm.

Fresh advances at the week's opening in the grains featured the dealings in the local cash markets yesterday, wheat, corn and flour getting into new high ground for the year, with substantial advances over Saturday's levels. Firmness likewise continues in Middle West lard, which rose 20 points to 12.75 cents, a season's record. Copper and tin made fractional recoveries from recent weakness, while the staples that were lower on the day included eggs and cotton. Groceries, other provisions and metals were steady.

Following are the cash prices for the principal commodities in the wholesale market at the close of business Monday, a week before and a year ago:

	Feb. 27 1922.	Feb. 20 1922.	Feb. 27 1921.
FOODSTUFFS:			
Wheat, No. 2 red	$1.54¼	$1.52¼	$1.93¾
Corn, No. 2 yellow	.81¾	.75¾	.80
Oats, No. 2 white	.50	.49¼	.56
Flour, Minn. patent	9.50	9.00	10.00
Coffee, No. 7 Rio	.09	.09¼	.06⅜
Sugar, granulated	.051	.051	.07⅞
Butter, cream 92 sc.	.36½	.37½	.51
Eggs, fresh-gathered firsts, per dozen	.30	.35	.30
Lard, Mid. West	12.75	12.40	12.10
Pork, mess	26.50	24.00	30.00
Beef, family	14.00	14.00	24.50
METALS:			
Iron, 2X, Phila.	21.25	21.25	30.00
Steel billets, Pitts.	28.00	28.00	42.50
Lead	4.70	4.70	4.40
Copper	12.75	12.75	12.25
Tin	30.75	29.75	33.00
TEXTILES:			
Cotton, mid. upland	18.75	18.75	12.20
Printcloths	.05½	.06⅛	.05

Highest and lowest prices for the year to date are as follows:

	—Highest—		—Lowest—	
Wheat	$1.54¼	Feb. 27	$1.19	Jan. 3
Corn	.81¾	Feb. 27	.61⅞	Jan. 3
Oats	.50	Feb. 15	.46⅛	Jan. 14
Flour	9.50	Feb. 27	7.25	Jan. 3
Coffee	.09⅛	Jan. 3	.08⅝	Jan. 21
Sugar	.051	Jan. 28	.048	Jan. 24
Butter	.40	Jan. 3	.34⅛	Jan. 10
Eggs	.54	Jan. 23	.28	Jan. 16
Lard	12.75	Feb. 27	9.40	Jan. 3
Pork	26.50	Feb. 21	22.50	Jan. 24
Beef	16.00	Jan. 3	14.00	Feb. 6
Iron	21.75	Jan. 3	21.25	Jan. 16
Steel	29.00	Jan. 3	28.00	Jan. 16
Lead	4.85	Jan. 3	4.67½	Jan. 16
Tin	32.25	Jan. 12	29.25	Feb. 21
Copper	13.62½	Jan. 3	12.50	Feb. 21
Cotton	19.05	Jan. 4	16.45	Jan. 30
Printcloths	.06⅛	Jan. 3	.05½	Feb. 3

SELLS HOUSE BY HOUSE.

Government Rejects $1,000,000 Lump Bid for Wilmington Suburb.

WILMINGTON, Del., Feb. 27.—Union Park Gardens, a suburb, constructed by the United States Shipping Board Emergency Fleet Corporation during the war for homes for workers, was withdrawn from lump sale at the auction held here today, after a bid of $1,000,000 by F. C. Snyder of New Brunswick, N. J., had been refused.

Sale of separate lots was started immediately and will continue until all are disposed of. The suburb, comprising 503 dwellings, four stores and one six-family apartment house, was constructed at a cost of more than $3,000,000 to the Government.

Tenants have been given first opportunity to buy the homes. The sale today was attended by several hundred persons.

NEW YORK CURB EXCHANGE

MONDAY, FEB. 27, 1922.

INDUSTRIALS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
1,800	Acme C M	1¼	1⅛	1¼	400	J Kayser, wi	20⅝	20¼	20⅝
2,000	Acme Pack	25c	25c	25c	2,000	L McN & L	6¾	6	6¾
1,200	Bradley Fyg Prod Co	1½	1	1½	400	Lincoln Mot	2⅝	2	2⅝
3,000	Br-Am Tob coupon	14⅝	14⅝	14⅝	200	Mercer Mot vot tr ctfs	2¼	2	2¼
100	Car Lt & P	63c	63c	63c	100	Packard Mot	6	6	6
3,100	Cleve Motors	32½	31	31	700	PeerlessT&M	35	34¼	34¼
100	Conley T F	11½	11½	11½	1,800	Phil Morris	12¼	11¾	11¾
200	Dort M Car	20¼	20¼	20¼	100	Postum Cer v t	56	56	56
5,700	Durant Mot of Ind	13⅝	13⅝	13⅝	22,300	Radio Corp	3⅛	3	3⅛
42	East Steel	25	25	25	4,700	Do pf	2⅝	2⅝	2⅝
100	East Kodak new, w i	68¾	68¾	68¾	1,600	Reynolds TB	41	40¾	40¾
200	Gardner Mot	15	14⅞	14⅞	4,200	South C & I	1⅛	92c	1⅛
200	Georges Clo Class B	16⅞	16⅞	16⅞	200	Swift Int	23	23	23
20	Gillette S R	184½	183½	183½	2,600	Tob Prod Ex	6⅛	6	6
1,800	Glen A Coal	45⅝	44⅝	45⅝	230	Todd Shipyd	78	77½	78
200	Hav Tob pf	65c	65c	65c	1,000	Triang Film	20c	20c	20c
200	Heyden C	92c	90c	92c	100	Uni G & E 2d pf	4½	4½	4½
4,100	HudsonCo pf	9⅜	8¾	9⅜	2,300	Uni Prof Sh	1⅛	1⅛	1⅛
2,200	Hud & Man	5⅝	5	5	3,000	U R Candy	5⅛	5	5
400	Imp Tob Gt Br & I	11½	11½	11½	200	U S Distrib	20⅛	20	20
300	I-C Rubber	8⅞	8⅞	8⅞	3,000	U S Ship	9c	7c	8c
					1,400	U S SS	11c	11c	11c
					100	Van Raalte	45½	45½	45½
					700	W End Chem	68c	68c	68c

STANDARD OIL SUBSIDIARIES.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
2,800	Anglo-Am O	18	17½	17½	150	ImpOCan.cp	104⅝	103¾	103¼
5,300	AAmofSA,wi	24⅝	24	24¼	5,500	Int Pet	15⅛	15⅛	15⅛
200	Atl Lobos	9	8⅝	8⅝	10	Ind P L	92	92	92
10	Cres P L	34	34	34	3,000	S O of Ind	88¾	87	87⅛
10	Eureka P L	97	97	97	30	S O of N Y	363	362	363

MISCELLANEOUS OIL STOCKS.

[illegible]

MINING STOCKS.

[illegible]

BONDS. (In $1,000 lots.)

[illegible]

PUBLIC UTILITIES

[illegible]

OUT-OF-TOWN EXCHANGES

CHICAGO.

[illegible]

MONTREAL.

[illegible]

CONSOLIDATED EXCHANGE

MONDAY, FEB. 27, 1922.

[illegible]

Total sales, 200,732 shares.

OUT-OF-TOWN EXCHANGES

BALTIMORE.

[illegible]

BOSTON.

[illegible]

DETROIT.

[illegible]

PHILADELPHIA.

[illegible]

PITTSBURGH.

[illegible]

EQUIPMENT BONDS.

(Quoted on a Percentage Basis.)

Name.	Maturity.	Rate.	Bid.	Ask.
Atch., T. & S. F.	1922-35	6	5.65	5.35
Atlantic Coast L.	1922-35	5	5.80	5.60
Do	1922-36	6½	5.75	5.60
Baltimore & Ohio	1922-27	4½	6.10	5.75
Do	1922-35	6	5.95	5.65
Bethlehem Steel	1922-35	7	5.75	6.25
Buff., R. & Pitts.	1922-35	4½@5	5.75	5.30
Canadian Pacific	1922-32	4½@5	5.85	5.50
Cent. R.R. of N.J.	1922-35	6	5.70	5.30
Ches. & Ohio	1922-35	6@6½	5.65	5.35
Chi. B. & Q.	1922-35	6	5.65	5.35
Chi. & N. W.	1922-35	6½	5.70	5.35
Do	1922-35	[illegible]	[illegible]	[illegible]
Do	1922-36	6½	5.80	5.50
C., R. I. & P.	1922-27	4½@5	6.05	5.70
Do	1922-35	6	6.00	5.60
C., St. L. & N. O.	1922-24	5	5.85	5.40
C., C., C. & St. L.	1922-29	5@6	5.85	5.50
Del. & Hudson	1922-35	6	5.75	5.50
Erie Railroad	1922-28	4½@5, 6	6.37	6.00
Gt. Northern Ry.	1922-35	6	5.75	5.30
Illinois Central	1922-27	4½@5, 6	5.70	5.25
Do	1922-35	6	5.75	5.30
Do	1922-35	6½@7	5.70	5.50
Louis. & Nash.	1922-23	5	5.70	5.25
Do	1922-36	6	5.75	5.30
Do	1922-35	6½	5.70	5.50
Michigan Central	1922-35	5@6	5.85	5.50
M., St. P. & S.S.M.	1922-30	4½@5	6.10	5.75
Do	1922-35	6@6½, 7	6.00	5.75
Mo., Kan. & Tex.	1922-24	5	6.50	6.00
Nat. Steel Car L.	1922-23	8	8.50	7.75
New York Cent.	1922-23	4½@5	5.75	5.50
Do	1922-35	6	5.85	5.65
Do	1922-35	7	5.80	5.60
N. Y., N. H. & H.	1922-29	4½@5, 6	6.60	6.00
Norfolk & West.	1922-24	4½	5.70	5.25
Do	1922-35	6	5.80	5.60
Northern Pacific	1922-30	7	5.75	5.60
Pac. Fruit Exp.	1922-35	7	5.75	5.50
Penn. Gen. Frgt.	1922-28	4@4½	5.75	5.25
Do Railroad	1922-35	6	5.90	5.60
Pere Marquette	1922-35	6	5.90	5.65
P. & L. E. R. R.	1922-35	6½	5.85	5.60
Reading Company	1922-27	4½	5.75	5.40
Seaboard Air L.	1922-27	4½@5, 6	6.30	5.90
Southern Pacific	1922-36	4½	5.75	5.25
Do	1927-35	6	5.70	5.50
Southern Railway	1922-26	4½@5	6.15	5.75
Do	1924-35	7	5.90	5.65
St. L. & San F.	1922-35	6	5.90	5.40
Union Pacific	1924-35	7	5.65	5.40
Virginian Ry.	1922-35	6	6.05	5.65

SHORT-TERM NOTES.

[illegible]

FOREIGN SECURITIES.

[illegible]

*Dollar bonds issued in this country.

NEW YORK CITY BONDS.

[illegible]

EARNINGS.

Railroads.

ATCHISON, TOPEKA & SANTA FE SYSTEM for January—

	1922.	1921.	Increase.
Gross	$14,606,864	$18,633,126	*$4,026,762
Bal. af. tax.	783,921	428,411	525,510
Net op. inc.	661,102	135,172	806,274

*Decrease. †Deficit.

[illegible]

Bad Debt Losses 250% Greater Than Fire Losses!

That's the appalling record for 1921. And the figure for business failures—$750,200,000.00—embraces only manufacturers, jobbers and retailers, while the losses through fires include this class as well as individuals, forest fires, etc.

You already insure your stock of goods against fire. In light of the above figures, how can you afford not to protect your credit accounts against damage by insolvency? The risk is greater and the cost is less!

Absolute credit protection is afforded by the American's Unlimited Policy of Credit Insurance. You've heard about this policy, but have you fully realized its vital need in your business? Investigate! Also Limited Policies at a lower cost.

Payments to Policyholders over $11,000,000.00

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Phone—John 533-534-5365
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Phone—Watkins 2403
New York City.

COUPONS DUE AND PAYABLE AT THE OFFICE OF
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55 CEDAR STREET NEW YORK, N. Y.
ON AND AFTER MARCH 1, 1922.

Alexandria, La. Pub. Imp. 6s	Miami Beach, Fla., Imp. 6s
Asheville, N. C. Various 5s	Millburn, N. J., Sewer 4½s
Bay Counties Power Co. 1st Con 5s	Monroe, La. Pub. Imp. 5s
Bergen Co. N. J., Jail 4½s Imp. 5s	Monroe, N. C., Street, Water & Sewer 6s
Broadway Realty Co. 1st 5s	Montvale, N. J., Funding 5s
Burlington, N. C., Water & Sewer 6s	New Canaan, Conn., Funding (March 15) 3½s
Camden Co., N. J., Road Imp. 4½s	N. J. & Hudson Ry. & Fy. Co. 1st 4s
Canandaigua, N. Y., St. Imp., 3.65s, 3.95s	Oswego, N. Y., Sewer 4½s
Charlotte, N. C., Street 6s	Pacific Lt. & Pow. Corp. 1st & Ref. 5s
Coast Valleys Gas & Elec. Co. 6s	Queens Place Realty Co. 2nd 6s
Dodge Co., Ga., C. H. & Road Imp. 5s	Raleigh, N. C. Various 5s & 5½s
Elyria, O., Bridge & Imp. 5s & 6s	St. George Paper Co. 6s
Englewood, N. J., School 4½s	St. George Paper Co. (March 20) 6s
Essex Co., N. J., Court House Annex 4s	St. Lucie Co. Pub. Road-Time Warrants 6s
Essex Co., N. J., Park 4s	Salem, Va., Water & Imp. 5s
Essex Co., N. J., Penitentiary 4½s	Schenectady Ry. Co. 5s
Fairmount, Va., Water & Sewer 6s	Schuylerville, N. Y., Water 4½s
Florida Publishing Co. 6s	Sharon Steel Hoop Co. 1st Mtge. 8s
Glassport, Pa., Funding 4½s	Smithfield, N. C., St. Imp. 6s
Glassport, Pa., School 4½s, 5s	Southern Michigan Ry. Co. 1st 5s
Hawaii Territory Pub. Imp. (March 3) 4s	So. Orange, N. J., Park Fund & Sewer 4½s
Hawaii Territory Pub. Imp. (March 15) 4s	Superior Water, Lt. Pow. Co. 5s
Hempstead, L. I., U.F.S.D. No. 15 4½s	Teaneck Township, N. J., S. D. No. 2 5s
Hudson River Traction Co. 5s	Toledo, O. Various
Jacksonville, Fla. Various 4½ and 5s	Toledo, O., Education
Los Angeles Pac. R. R. Co. of Cal. 1st 5s	U. S. Mortgage & Trust Co. "N" 5s
Los Angeles Gas & Elec. Corp. Refd. Mtge. 7s	Volney Paper Co. 1st 5s
	Westerly, R. I., Water 3½s
Macedonia & Burnham Heights & Mt. Carmel School Dist. 6s	West Orange, N. J., S. D. 4s
	Wilson, N. C., Elec. Lt. 6s
Memphis, Tenn., Park 4s	Wilson, N. C., Imp. (March 23) 5s
Memphis, Tenn. Various	Winston-Salem, N. C., Gen. Mun. 4½s
Miami, Fla., Series P 5½s	Yadkin, N. C., Bridge 5s

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Special Letter T-20 On Request
J. Frank Howell
15-25 Whitehall St., New York

THE NEW YORK TIMES, TUESDAY, FEBRUARY 28, 1922. FINANCIAL. 31

STATE INCOME TAX
COTTON SHOWS LOSS AFTER EARLY RISE
ATLAS POWDER CO.
BOARD AS PAYMENT
MEETINGS AND ELECTIONS.

Once in Three Years

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Such development has already begun!

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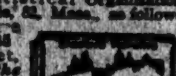

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DIVIDENDS.

BRITISH-AMERICAN TOBACCO COMPANY, LIMITED

NOTICE OF DIVIDEND TO HOLDERS OF ORDINARY AND PREFERENCE SHARE WARRANTS TO BEARER.

NOTICE IS HEREBY GIVEN that the Directors have declared a Second Interim Dividend on the Ordinary Shares for the year from the 1st October, 1921, to 30th September, 1922, of 4% (being 9-3/5d per share) free of British Income Tax, payable on the 31st March, 1922.

Holders of Share Warrants to Bearer for Ordinary Shares will be entitled to be paid the said Interim Dividend on or after the said 31st day of March, 1922, at the office of the Guaranty Trust Co. of New York, 33 Lombard Street, London, E. C. 3. Coupon No. 90 must be left for examination at the office of the said Guaranty Trust Co. of New York, 33 Lombard Street, E. C. 3, three clear business days (excluding Saturday) before payment is made.

NOTICE IS ALSO GIVEN that the Directors have declared a dividend at the rate of 5% per annum on the Preference Shares for the half year from the 1st October, 1921, to 31st March, 1922. The said dividend (less British Income Tax at the rate of 6/- in the £) that is to say 4-1/5d per share net, is payable on the 31st March, 1922. Holders of Share Warrants to Bearer for Preference Shares will be entitled to be paid the said dividend on or after the said 31st March, 1922, at the office of the National Provincial & Union Bank of England, Ltd., Savoy Court, Strand, London, W. C. 2. Coupon No. 37 must be left for examination at the office of the said National Provincial & Union Bank of England, Ltd., Savoy Court, Strand, W. C. 2, three clear business days (excluding Saturday) before payment is made.

Dated, 14th February, 1922.
BY ORDER A. M. RICKARDS, Secretary.
Westminster House, 7, Millbank,
LONDON, S. W. 1.

BRITISH-AMERICAN TOBACCO COMPANY LIMITED

SPECIAL NOTICE TO HOLDERS OF ORDINARY SHARE WARRANTS TO BEARER

Holders of Share Warrants to Bearer for Ordinary Shares are requested when sending Coupons No. 90 for collection also to forward through their Bankers or London Agents to the Secretary at Westminster House, 7, Millbank, London, S. W. 1, England, the present talon (after removing Coupon No. 91) to be exchanged for new talon and sheet of coupons.

Dated 14th February, 1922.
BY ORDER A. M. RICKARDS, Secretary,
Westminster House, 7, Millbank, LONDON, S. W. 1.

CRUCIBLE STEEL COMPANY OF AMERICA

New York, N. Y., February 16, 1922.
DIVIDEND NO. 78.—A Dividend of one and three-quarters per cent. (1¾%), has been declared out of undivided profits upon the Preferred Stock of this Company, payable March 31, 1922, to stockholders of record March 15, 1922.
The Transfer Books will not be closed. Checks will be mailed.
W. E. JORALEMON, Secretary.

FINANCIAL NOTICES.

$35,000,000 REPUBLIC OF CUBA
5% Gold Bonds of 1904.

Coupons due March 1, 1922, on the above Bonds will be paid on presentation at our office on and after that date.

SPEYER & CO.
24-26 Pine St.
New York, February 28, 1922.

STATE INCOME TAX POINTS EXPLAINED

Bridegroom Is Told How to Make Return When Wife Has an Income.

DUES PAID TO LABOR UNIONS

Strike Assessments Deductible—Other Allowances Described by Bureau of Tax Commission.

The income tax bureau of the State Tax Commission made public yesterday a new set of questions and answers on the State income tax, dealing with specific cases concerning which inquiry has been made of the commission. Some of the questions and answers follow:

Park Avenue—Is an American Indian employed by us, who lives outside of New York State, exempt from the New York income tax? Answer—No. The State law distinguishes between residents and non-residents. It does not consider whether or not a person is a citizen. You should deduct, withhold and pay tax on payments to this employe in excess of his personal exemption.

Bridegroom—I was married in July. My wife worked until then. Before I was married I was the chief support of my mother. My wife's earnings before marriage were $600. May I claim exemption as head of a family with my mother as dependent, $2,200, or must I file as a married man? Answer—Your status as a married man is the one recognized for the purpose of your tax. You may either (a) file a joint return including the income of your wife between January 1 and the time of marriage, and take the joint exemption of $2,000, or (b) you may each file individual returns, in which case you would be permitted $1,000 exemption and if your wife's income was less than $1,000 she would not be required to file a return.

Exemptions—Am I right in understanding that the State exemption for a married man living with wife is now $2,500 with $400 for each dependent? Answer—No. The exemptions under the State law are $2,000 for married person living with spouse and $200 for each dependent under the age of eighteen years or physically or mentally incapable of self-support.

Secretary—Has the State bureau followed the Federal authorities in permitting deduction of strike assessments and dues to labor unions? Answer—Strike assessments and amounts which are paid purely for organization purposes are deductible. Members of labor unions should include in their gross income in their New York returns any payments which they receive from the unions as unemployment benefits. That portion of payments by members of labor unions for mortuary relief, old age pension and similar insurance, is not deductible.

Rochester—Is there a provision in the New York law permitting railroad men who have to take cold dinners to deduct $1 a day as a business expense? Answer—No. However, railroad employes who are required to lay over a terminal distant from their homes may deduct expenses for meals and lodging at these distant points.

F. L. K.—I am claiming $2,000 exemption as head of a family because I keep house for my mother. She is advanced in years although not physically or mentally incapacitated. Am I permitted the additional $200 dependency exemption for her? Answer—Yes, if she is of advanced years and unable to secure employment which would enable her to be self-supporting.

Kingston—In the settlement of accounts of the J. B. R. Company, bankrupt, I lost out. Bankruptcy proceedings are settled, and I can obtain no funds for this account from any source. May I deduct this amount as a loss? Answer—Yes, if the account was created after Jan. 1, 1919, and the proceedings were concluded in 1921.

AVENUE A—(a) Are amounts contributed to a pension fund deductible from gross income? (b) May I deduct payments for the support of my sister and her family? Answer—(a) No. (b) No.

Rensselaer—I bought some Pennsylvania Railroad stock before Jan. 1, 1919, at 58¾ and understand that the Jan. 1 market value was 45. I sold them last year for 28¾. How do I figure my loss? Answer—As the Jan. 1, 1919, value is lower than the cost price, your loss is the difference between the quotation of 45 on the date and the price realized at sale.

Traveler—Please clear the atmosphere as to return for an estate on (a) deduction for New York transfer tax; (b) deduction of Federal estate tax. Answer—(a) New York transfer tax is not an allowable deduction from gross income of an estate. (b) The Federal estate tax is an allowable deduction to an estate taxed as an entity during the period of administration and settlement.

Philadelphia Rapid Transit Report.

The Philadelphia Rapid Transit Company for the year 1921 reports a gross income of $41,514,830, against $37,869,623 in 1920. Net income after all charges, taxes and other deductions amounted $1,807,292, against $382,065 in the previous year.

Coca-Cola Dividend $1 a Share.

ATLANTA, Ga., Feb. 27.—The Coca-Cola Company of Delaware, at its annual meeting here today, authorized a dividend of $1 a share on common stock of record March 15. The dividend was made payable April 1.

MISCELLANEOUS STOCKS.

	Yesterday. Bid.	Yesterday. Asked.	Saturday. Bid.
Amalgamated Leather	7½	8	7¼
Amalgamated Leather pf.	20	40	20
Atlas Powder	113	118	113
Atlas Powder pf.	74	76	74
Babcock & Wilcox	109	111	109
E. W. Bliss	25	27	27
Borden Co., The	95	97	95
Borden Co., The, pf.	93	95	93
Childs Co.	111	113	111
Childs Co. pf.	103	107	103
Du Pont	88	92	88
Du Pont pf.	69	71	69
Eastman Kodak (new)	67½	68¾	67½
Gillette Safety Razor	185	187	186
Do fraction shares	18	19	18
Hercules	153	158	150
Hercules pf.	94	97	94
Ingersoll-Rand	145	155	145
Ingersoll-Rand pf.	92	100	92
Merck & Co.	63½	66½	63
New Jersey Zinc	136	139	136
Niles-Bement-Pond	41	43	40
Niles-Bement-Pond pf.	85	90	85
Northern Securities	94	98	94
Postum Ce. Co., w. i.	55½	56	56
Postum Ce. Co. pf., w. i.	102⅛	102⅛	102⅛
Royal Baking Powder	103	109	100
Royal Baking Powder pf.	90½	92	90½
Safety, C. H. & L.	60½	62	60½
Scoville Mfg.	350	375	350
Singer Mfg.	92½	94	43
Standard Screw	230	240	230
Van Raalte	45½	48	45½

CLEVELAND STOCKS.

	Open.	High.	Low.	Last.
Glidden	9½	9½	9½	9½
Peerless	35½	35½	35	35
Sherwin Williams	20½	20½	20½	20½
Grant	¾	¾	¾	¾
Cleve. Rail	94	94	94	94
Firestone	59¾	59¾	59¾	59¾
Firestone 6 p. c.	88	88	88	88
Firestone 7 p. c.	76	76	76	76
Goodyear	27½	27½	27½	27½
Brier Hill			16	18
Brier Hill pf.			94	96
			Bid.	Asked.
Fisher			20	30
Fisher			20	30

BOSTON CURB.

	Bid.	Ask.		Bid.	Ask.
Ariz. Ext.	2	2	Iron Cap.	7¼	7⅝
Ariz. Silver.	18c	19c	La Rose	28	30
Ariz. Tip Top	..	2	Majestic	3	5
Black Hawk.	5	8	Midway Moss	..	8
Chief Con.	3⅛	3⅜	Mex. Metals	..	10
Calaveras	58	60	Mut. Div. Tr.	28	29
Crystall M.	55	57	Monarch	..	15
Denbigh	5	7	Nat. L. & Z.	..	5
Eagle B. B.	2⅜	3	Nixon	7	9
Eureka Cro.	22	23	Seven Metals	5	7
Fortuna	..	2	Silver Reef	2	4
Gadsden	45	53	U. V. Ext.	27⅛	28
Homa	3	5	Toxana	6	7
Iron Blos.	18	20	Yukon	1	1⅛

COTTON SHOWS LOSS AFTER EARLY RISE

Weakness Develops in Liverpool and New Orleans—Prices Here Lose 6 to 19 Points.

Though higher prices than any reached last week were recorded in cotton yesterday, the advance disappeared, leaving quotations 6 to 19 points lower than Saturday. Heavy buying of both March and May occurred during the morning, May continuing the center of activity. Rising grain stocks and sterling had decided influence on sentiment, and few operators took the selling side. But Liverpool failed to maintain an early rise, bringing differences between the two markets back to 200 points for the first time in some weeks. Outside speculative interest proved too limited to absorb contracts bought and reselling caused a 40-point setback. Though March ruled 20 points over May, May advanced to 75 points over July. Rumors circulated near the close that heavy delivery of actual cotton might be made on March today.

After an uncertain tone at the opening, resumption of the buying movement in May lifted prices 20 points or more during early trading. New high levels were reached for both March and May under a large volume of business. A new high for sterling, and also for wheat, and a strong stock market, attracted support from professional quarters generally. One broker bid May up steadily without taking much cotton. But lines of 2,000 to 5,000 bales were taken from the ring, demand for both March and May proving as heavy as at any time last week. Covering of March occurred on an extensive scale, which ran that month over 18¾ cents. Demand for May became so urgent that May went to 75 points over July, trading at 74 points over freely. Strength of near positions lifted later months, but from July onward contracts appeared for sale on every advance. Some private reports from Alabama and Mississippi indicated a disposition on the part of planters to increase acreage, though conditions throughout Atlantic sections still remain uncertain. It required constant buying to advance late months, owing to selling pressure encountered.

Over 18.70 for March, realizing took place in that month as proved to be the case on Thursday's advance. Contracts appeared in blocks of several thousand bales at a time. Liverpool lost about half the early advance bringing arbitrage selling when May went only 200 points above New York. These operations caused reselling of some cotton taken on the advance, starting a 20-point reaction before midday. It was evident again yesterday that most operators are now inclined to follow rather than oppose advances, a sentimental condition that increases fluctuations the moment the market becomes overbought. With May suddenly advancing its premium over July without meeting opposition to any extent, the situation in New York is not such as to encourage active outside speculation. But professional and trade operations are extensive, mainly in old crop positions.

Yesterday's quotations follow:

	Open.	High.	Low.	Close.	Previous Day.
March	18.50	18.76	18.35	18.44@.45	18.50
May	18.25	18.46	18.04	18.14@.16	18.20
July	17.54	17.71	17.31	17.44@.48	17.54
Oct.	16.88	17.02	16.63	16.70	16.85
Dec.	.....	16.88	16.48	16.53N	16.68
Jan.	.....	16.74	16.74	16.35N	16.54

The local market for spot cotton was quiet, 5 points decline, 18.75c for middling upland.

Southern spot markets were: Galveston, 17.90c, 10 points decline; New Orleans, 17.25c, 12 points advance; Savannah, 17.75c, unchanged; Augusta, 17.44c, 6 points decline; Memphis, 17.50c, unchanged; Houston, 18c, unchanged; Little Rock, 17.25c, unchanged.

Yesterday's cotton statistics were:

	Yesterday.	Last Wk.	Last Yr.
Port receipts	19,142	12,588	22,888
Exports	9,112	12,253	48,222
Exports, season	3,712,823	3,655,315	3,379,989
New York stocks	75,011	73,036	123,885
Port stocks	1,120,506	1,066,381	1,396,786
New York arrivals	878	4,014	785

Liverpool cables: Spot cotton, good demand, 4 points advance, 10.29d for middling. Sales, 8,000 bales; American, 6,000. Imports, 4,000 bales; American, 4,000. Futures opened quiet, 19 to 21 points advance; closed barely steady, 10 to 12 points advance. Prices: March, 10.12d; May, 10.11d; July, 10.13d; October, 9.82d; December, 9.68d; January, 9.62d.

Manchester: Yarns, a fair business doing; cloths, good inquiry.

FINANCIAL NOTES.

The Coal and Iron National Bank of the City of New York has been appointed transfer agent of the first preferred, second preferred and common stock of the National Ice Leasing Corporation and transfer agent and registrar of the common and preferred stock of the American Discount Trust.

Thomson & McKinnon announce that William L. Hensley, financial writer, will become a member of their staff on March 1.

Bankers Trust Company announces that it is prepared to deliver definitive first mortgage bonds 7 per cent. Series 1941 of The Toledo Edison Company (formerly the Toledo Railways & Light Company), in exchange for the outstanding temporary bonds of the Toledo Railways & Light Company, upon delivery of the latter for that purpose at the Corporate Trust Department, 16 Wall Street.

Walter G. Kimball, Vice President of the Columbia Trust Company, has been elected a member of the Board of Directors of the Pierce-Arrow Motor Car Company.

William R. Compton Company has prepared a March list of selected municipal bond offerings yielding from 4.25 to 6 per cent.

John J. O'Kane Jr. has become associated with the unlisted trading department of Stilwell, Leffler & Lowe.

STANDARD OIL STOCKS.

	Yesterday. Bid.	Yesterday. Asked.	Saturday. Bid.
Atlantic Lobos Oil Co.	8½	9	8¾
Atlantic Lobos Oil Co. pf.	25	40	25
Anglo-Amer. Oil Co., Ltd.	17⅞	18⅛	17⅝
Atlantic Refining Co.	940	970	950
Atlantic Refining Co. pf.	115¼	117	115¼
Borne-Scrymser Co.	325	350	325
Buckeye Pipe Line	90	92	90
Chesebrough Mfg. Co. Cons.	185	195	185
Ch'b'gh Mfg. Co. Cons. pf.	100	112	100
Continental Oil Co.	126	130	126
Crescent Pipe Line Co.	33	34	33
Cumberland Pipe Line Co.	135	145	135
Eureka Pipe Line Co.	95	97	95
Galena-Sig. Oil Co. pf., new	103	105	103
Galena-Sig. Oil Co. pf., old	100	112	100
Galena-Signal Oil Co.	48	50	48
Illinois Pipe Line Co.	172	175	172
Imperial Oil, Ltd.	103	105	103⅝
Indiana Pipe Line Co.	92	94	93
International Pet. Co., Ltd.	15¼	15⅜	14⅞
National Transit Co.	28½	29⅛	28⅝
New York Transit Co.	158	161	157
Northern Pipe Line Co.	104	106	104
Ohio Oil Co.	268	271	268
Penn-Mex Fuel Co.	23	24	22
Prairie Oil & Gas Co.	535	545	530
Prairie Pipe Line Co.	239	241	238
Solar Refining Co.	360	375	353
Southern Pipe Line Co.	91	93	91
South Penn Oil Co.	173	176	173
Southwest Pa. Pipe Lines	60	62	60
Stand. Oil Co. Cal., $25 par	96½	97	96
Stand. Oil of Ind., $25 par	87½	87¾	87¾
Stand. Oil Co. of Kan.	500	525	500
Stand. Oil Co. of Ky.	450	460	450
Stand. Oil Co. of Neb.	170	175	170
Stand. Oil of N. J., $25 par	179	181	180
Stand. Oil Co. of N. J. pf.	114	115	115
Standard Oil Co. of N. Y.	362	364	358
Standard Oil Co. of Ohio	380	390	380
Standard Oil Co. Ohio pf.	115	116⅛	115¼
Swan & Finch Co.	40	50	40
Union Tank Car Co.	93	97	93
Union Tank Car Co. pf.	101	102	101
Vacuum Oil Co.	335	338	333
Washington Oil Co.	28	32	28

TOBACCO STOCKS.

	Yesterday. Bid.	Yesterday. Asked.	Saturday. Bid.
American Cigar	66	70	66
American Cigar pf.	85	90	83
American Mach. & Fdy.	220	..	220
American Tobacco	66	70	66
American Tobacco Scrip	127	130	..
George W. Helme	130	144	130
George W. Helme pfd.	104	108	104
MacAndrews & Forbes	102	105	102
MacAndrews & Forbes pf.	92	96	92
Mengel Co.	29	32	29
J. S. Young	80	90	80
J. S. Young pfd.	90	100	90
Porto Rico-American	55	63	55
Porto-Rico-Amer. scrip	70	85	70
R. J. Reynolds, new A.	60	70	60
R. J. Reynolds	109	110½	109
R. J. Reynolds pfd. B.	40	41	39
Tobacco Products 8 p. c.	99	102	99
Tobacco Products 7 p. c.	99	101	99
Universal Leaf	118	125	118
Universal Leaf pfd.	100	103	100
Weyman-Bruton	180	188	180
Weyman-Bruton pfd.	104	108	104

ATLAS POWDER CO. EARNINGS $634,484

Equal to $1.71 a Share on Common, Against $16.32 Profit Reported for 1920.

GAIN IN THE LAST QUARTER

Total Held Down by Reductions of Inventory—Half of Workers Hold Stock.

The Atlas Powder Company, for the year ended Dec. 31, reported net income after taxes, interest and inventory adjustment of $634,484, equal to $1.71 a share on the $5,515,965 common stock outstanding after allowing for preferred dividends. In 1920 the company earned $1,484,663, or $16.32 a share on the common stock outstanding at that time. President W. J. Webster, in his remarks to stockholders, pointed out that although the company in the last four months of the year earned $15.20 a share on the common stock, it could show only $1.71 in the report, because of reduced inventory. The increase in the last quarter, according to the President, was partly the result of economies, but also due to improvement in business.

The income account for last year and for 1920 follows:

	1921.	1920.
Gross sales	$14,495,016	$24,393,568
Expenses, &c.	13,593,044	21,848,780
Net op. pr.	$901,972	$2,544,782
Other income	*17,678	*77,687
Total income	$884,294	$2,467,095
Interest	249,810	....
Inven. adjus.	....	1,082,402
Net income	$634,484	$1,484,693
Pref'd. divs.	540,000	540,000
Com'n divs.	660,360	607,479
Deficit	$565,876	†$287,214
Prev. surp's.	5,063,980	5,288,991
Total sur.	$4,498,104	$5,576,205
Inv. adj. &c.	‡1,409,314	....
Stk. div. com.	....	512,226
P. & L. sur.	$3,088,790	$5,063,980

*Loss. †Surplus.
‡Adjustment of inventories and commitments to current market values, and reversion of common stock bonus to employes for years 1917-1920.

Mr. Webster pointed out in his remarks that "it was necessary, in addition to what had been done in 1920, to further write down inventories and commitments by $1,700,000, which was charged as a separate item against undistributed profits accumulated from earnings. Cost of goods sold for the entire year has been calculated on actual replacement value of inventories. Liquidation of inventories is now complete, and requirements of raw materials are being purchased at current market prices."

About $250,000 was added to the company's reserve account, which is now $3,787,000.

President Webster said almost half of the company's 1,950 employes were stockholders. The preferred and common stock is owned by 3,062 stockholders.

First National Co. Opens Branch Here.

The First National Company of Detroit has opened an office in New York, under the direction of Hamilton Hadden, formerly of Parker & Co. Mr. Hadden will represent the First and Old Detroit National Bank, Central Savings Bank and First National Company of Detroit, which are under one ownership.

Utilities Companies Report.

The income account of the Illinois Northern Utilities Company and the Sterling, Dixon and Eastern Railway Company for the year ended Dec. 31, 1921, shows net income, after charges and taxes, of $271,613, equivalent, after dividends on the first and second preferred, to $2.61 a share earned on the $4,635,000 common stock.

Inspiration Copper Co. Resumes.

The Inspiration Copper Company has resumed production of concentrates, but in spite of this it is expected to be several months before the output of copper reaches a fair size, according to opinion expressed yesterday. The output, it is said, will follow demand, and the company's mill will start in sections. Four sections out of twenty are now operating, after nine months of idleness.

McCrory Profits Rise Slightly.

The annual report of the McCrory Stores Corporation for last year shows a net profit after taxes and charges of $687,771. This is equivalent, after making provision for the preferred dividend, to $9.10 a share on the common. In the previous year net income amounted to $619,484, or $10.24 a share on the amount of common then outstanding. Sales of $14,406,403 last year were an increase of slightly more than $200,000 over the report for 1920.

R. S. Brewster on Guarantee Board.

Robert S. Brewster has been elected a member of the Board, of the class of 1924, of the Title Guarantee and Trust Company.

DECLARED DIVIDENDS.

Company.	Rate	Period	Payable	Holders of Record
Am. Multigraph	1½	Q	Mar. 1	Feb. 23
Coca Cola	1	Q	Apr. 1	Mar. 15
E. I. du Pont, de N	2	Q	Mar. 15	Mar. 4
Do, deb	1½	Q	Apr. 25	Apr. 10
E. I. du Pont, de N. Powder	1½	Q	May 1	Apr. 20
Do, pf.	1½	Q	May 1	Apr. 20
Hecla Mining	15c	Q	Mar. 28	Mar. 1
Int. Salt	$1.50	Q	Apr. 1	Mar. 15
Middle States Oil	3	Q	Apr. 1	Mar. 10
Motor Wheel	2	Q	Mar. 20	Mar. 10
Niag. Falls Pwr.	$1.50	Q	Mar. 15	Mar. 10
Do, pf.	$1.75	Q	Apr. 15	Mar. 31
Pure Oil, pf.	$1.50	Q	Apr. 10	Mar. 15
Do, 8% pf.	2	Q	Apr. 10	Mar. 15
St. L. Ry. M. & Pac.	1	Q	Mar. 31	Mar. 19
Do, pf	1	Q	Mar. 31	Mar. 19
Stand. Oil Ky.	$3	Q	Apr. 1	Mar. 15
U. S. Radiator, pf.	1¾	Q	Mar. 20	Mar. 4

SUGAR STOCKS.

	Yesterday. Bid.	Yesterday. Asked.	Saturday. Bid.
Caracas Sugar	10	15	10
Central Aguirre	62	65	61
Fajardo	52	55	52
Federal Sugar	100	105	100
Great Western	135	145	130
Godchaux	10	15	10
Godchaux pf.	55	65	53
Holly	12	17	12
Holly pf.	39	46	39
National	120	126	120
Savannah	31	34	31
Savannah pf.	79	84	79
West Indies pf.	58	63	58

MISCELLANEOUS MARKETS.

COTTONSEED OIL.

The cottonseed oil market was irregular.

	High.	Low.	*Close.	*Previous Close.
Spot	..	..	11.15	11.05
March	11.45	11.17	11.27	11.10
April	11.45	11.45	11.39	11.28
May	11.62	11.42	11.50	11.42
June	11.75	11.75	11.60	11.50
July	11.89	11.69	11.73	11.70
August	11.97	11.80	11.84	11.80
September	12.00	12.00	11.94	11.85
October	11.70	11.70	11.30	11.00

Total sales, 39,500.

COFFEE.

The coffee market was firm, closing 1@2 points net higher.

	High.	Low.	*Close.	*Prev. Close.	Last Year.
May	8.60	8.57	8.60	8.60	..
July	8.64	8.64	8.67	8.67	5.85
September	8.70	8.65	8.70	8.68	7.24
December	8.74	8.69	8.74	8.73	7.63

SUGAR.

The raw sugar market was steady.

	High.	Low.	*Close.	*Prev. Close.	Last Year.
March	2.28	2.22	2.22	..	..
May	2.45	2.42	2.42	2.42	5.72
July	2.66	2.62	2.61	2.61	5.31
September	2.76	2.75	2.75	2.75	5.65
December	2.78	2.73	2.73	..	..

*Closing price.

BOARD AS PAYMENT IN PART IS INCOME

Collector Bowers Advises That Not All Taxable Items Are in Money.

COVERS STOCK AS SALARY

Promissory Notes Given for Services Constitute Income on Basis of Market Value.

Frank K. Bowers, Collector of Internal Revenue for the Manhattan district, called attention yesterday to the fact that taxable income was not necessarily cash, and that in filing income tax returns for 1921 taxpayers should bear that in mind.

"Where services are paid for with something other than money, the fair market value of the thing taken in payment is the amount to be included in income," Mr. Bowers said. "For example, the value of merchandise received by a clerk of a grocery store as part payment for his services must be reported as income. Compensation paid an employe of a corporation in shares of stock is to be treated as if the corporation had sold the stock at its market value and paid the employe in cash.

"Promissory notes received in payment for services and not merely as security for such payment constitute income to the amount of their fair market value. Living quarters and meals furnished as compensation for services are to be reported as income. A hotel clerk given a room and his meals as part payment for his services is required to report as income the amount he would have to pay for board and lodging elsewhere.

"The value of quarters, light and heat furnished army officers, whether stationed at an army post or paid from funds allowed for such purposes when officers are stationed elsewhere, is taxable income in an amount equal to the cost to the Government of furnishing such quarters, &c. Where an officer or enlisted man is allowed certain commutation in lieu of quarters, light and heat, the entire amount received for such purposes for the taxable year must be included in gross income.

"Where living quarters, food, clothing, &c., are provided for an employe solely for the convenience of an employer, the value thereof need not be included in the income of the employe. For example, where, because of the location and nature of the work, it is necessary that employes engaged in fishing and canning be furnished board and lodging by the employer, the value of such board and lodging may be considered as contributed for the convenience of the employer. Board and lodging furnished seamen in addition to their other compensation is held to be furnished for the convenience of the employer, and the value thereof need not be reported in the returns of such employes.

"The value of board and lodging furnished employes of hospitals as part compensation for services is to be reported as income. If, however, an employe of a hospital is subject to immediate service on demand at any time during the twenty-four hours of the day, and on that account is obliged to accept quarters and meals at the hospital, the value of such need not be reported as income. If the employe is on duty a certain number of hours and could, if desired, obtain meals and lodging elsewhere than at the hospital and at the same time perform the duties required of him, the ratable value of the board and lodging furnished him is considered additional compensation.

"The value of quarters, subsistence, laundry, heat and light furnished officers and employes of the Public Health Service constitutes income and must be included in their returns for the year."

PRODUCE MARKETS.

BUTTER—Receipts yesterday, 6,631 packages. Prices advanced ½c on top grades; medium unchanged. Creamery, higher than extras, 37@37½c; extras, 92 score, 36¼@36½c; firsts, 32½@36c; seconds, 30@32c; lower grades, 28@29c; centralized cars, 90 score, 34¼@35c; 89 score, 33@33¼c; 88 score, 32@32½c; 85 to 87 score, 29@31½c; unsalted, higher than extras, 38½@39c; extras, 92 score, 37½@38c; firsts, 33½@37c; seconds, 30½@32½c; lower grades, 28@29½c; held or storage, extras, 33@33½c; firsts, 30@32c; seconds, 27@29½c; State dairy, tubs, finest, 35@36c; good to prime, 32@34c; common to fair, 27@31c; ladles, current make, extras, 27@28c; firsts, 24@25c; seconds, 21½@22c; lower grades, 20@21c; packing stock, current make, No. 1, 21½@22c; No. 2, 20½@21c; lower grades, 17@20c.

EGGS—Receipts yesterday, 16,521 cases. Prices show some further reduction; fresh gathered, extras, dozen, 32c; extra firsts, 31c; firsts, 29@30c; seconds, 28@28½c; dirties, regular packed, No. 1, 27@27½c; No. 2 and poorer, 26c; checks, fair to choice, dry, 25@26c; refrigerator eggs, seconds, 25@27c; fresh, near-by and near-by Western hennery whites, extras, 41@42c; extra firsts, 39@40c; firsts, 36@38c; near-by gathered whites, firsts to extra firsts, 36@40c; undergrades, 33@35c; Pacific Coast whites, extras, 41@42c; extra firsts, 39@40c; firsts, 37@38c; other Western and Southern gathered whites, 31@39c; near-by and near-by Western hennery browns, extra, 33@34c; near-by brown and mixed colors, gathered extras, 32c; firsts to extra firsts, 29@31c.

FINANCIAL NOTICES.

SPECIAL NOTICE.

To holders of First Mortgage Bonds of St. Louis & San Francisco Railroad Company, New Orleans, Texas & Mexico Division:

Notice is hereby given that all First Mortgage Bonds of St. Louis & San Francisco Railroad Company, New Orleans, Texas & Mexico Division, on which pro rata payment of the distributive share has not been paid, must be presented to the undersigned Special Master or to Columbia Trust Company in New York City or to Equitable Trust Company in Paris, France, pro rata payment of such distributive share on or before July 1st, 1922, and,

Notice is further given that failure to present said bonds on or before said date shall forever bar such bonds not so presented from participation in any distribution of any funds in the hands of the undersigned Special Master.

And on said date, to wit, July 1st, 1922, the balance of said fund then in my hands will be distributed to the holders of such bonds as may up to that time have been presented.

New Orleans, La., January 20th, 1922.
D. B. H. CHAFFE,
Special Master Commissioner,
9th Floor, Title Guarantee Bldg.,
New Orleans, Louisiana.

LEHIGH POWER SECURITIES CORPORATION
Ten-Year Six Per Cent. Secured Gold Notes.

Pursuant to Article VI. of the Trust Agreement, dated August 1, 1917, made by the Lehigh Power Securities Corporation with the undersigned as Trustee, to secure the Ten-Year Six Per Cent. Secured Gold Notes of the said Lehigh Power Securities Corporation, Guaranty Trust Company of New York, as Trustee thereunder, invites proposals in writing for the sale to it of the said Notes at not exceeding 101 and accrued interest, for which purchase said Trustee has now on deposit Two Million Dollars ($2,000,000).

Sealed proposals will be received by the undersigned at its office, No. 140 Broadway, New York City, until 12 o'clock noon on Thursday, March 9, 1922.

Notice of purchase of notes will be mailed on March 9, 1922, and the notes so purchased must be delivered to the undersigned before the close of business on March 16, 1922, on which date interest will cease on notes purchased but not delivered.

GUARANTY TRUST COMPANY OF NEW YORK,
WILLIAM C. POTTER, President.
Dated, February 23, 1922.

DISSOLUTION NOTICES.

NOTICE IS HEREBY GIVEN THAT THE partnership hereto subsisting between Jacob Shilling and Joseph Lampert, doing business under the trade name of the New York Sample Shop, situate at 30 West Broad Street, Hazleton, Pa., was dissolved on the 21st day of February, A. D. 1922, by mutual consent and Jacob Shilling will continue to conduct the business in the future. All claims and demands against the copartnership are to be presented for payment to the said Jacob Shilling.

JACOB SHILLING.
JOSEPH LAMPERT.

THE FIRM OF RODKIN BROS., IN THE retail furniture business, has dissolved and been taken over by Meyer Rodkin. I will not be responsible for any debts incurred by S. Rodkin. MEYER RODKIN, 793 Westchester Av.

DIVIDENDS.

CALUMET AND ARIZONA MINING COMPANY will pay a dividend of FIFTY CENTS (50c) per share March 20th to stock of record March 4th 1922. Books do not close.
JAMES E. FISHER, Secretary.

MEETINGS AND ELECTIONS.

TO THE STOCKHOLDERS OF WEYMAN-BRUTON COMPANY:

Notice is hereby given:

That the Annual Meeting of the stockholders of Weyman-Bruton Company for the election of Directors and the transaction of such other business as may properly come before said meeting will be held at the Company's principal office, 15 Exchange Place, Jersey City, N. J., at two o'clock in the afternoon of Tuesday, March 7th, 1922.

That a Special Meeting of the stockholders of said Company will be held at the same place on the same day at 3:30 o'clock, P. M., for the purpose of considering and acting upon resolutions adopted by the Board of Directors at a meeting held on the 20th day of January, 1922, and among other things declaring it advisable (a) to so amend the certificate of incorporation as to change the name of the Company to "United States Tobacco Company," enlarge the objects to the manufacture of tobacco products of all kinds and change the existing common stock of the par value of $100 per share into common stock without par value on the basis of four shares of the latter to one of the former, and providing for the manner of issuing the preferred stock and common stock; and (b) to abrogate existing Article XV. of the By-laws (providing a bonus to certain officers) and substitute in its place a new Article XV. of the By-laws providing a supplement to salary of officers and employees owning common stock of the company; and for the transaction of such other business as may properly come before the meeting. A copy of said resolutions is being mailed to stockholders.

Stockholders of record only as of the close of business February 9, 1922, shall be entitled to vote at such Annual and Special Meetings.

I. L. ELLIOTT, Secretary.

Dated at Jersey City, N. J., January 30, 1922.

Chicago, Ill., February 17, 1922.
TO THE STOCKHOLDERS:

You are hereby notified that the Annual Meeting of the Stockholders of the Edison Electric Appliance Company, Inc., will be held at the Company's Office, at 120 Broadway, New York City, on Monday, March 6, 1922, at 12 o'clock noon, for the following purposes:

To elect nine Directors for the ensuing year, and to transact such other business as may properly come before the meeting.

Yours respectfully,
GEO. A. HUGHES, President.
E. R. MURPHY, Secretary.

P. S.—If you are unable to be present, PLEASE SIGN AND RETURN THE ENCLOSED PROXY.

Notice is hereby given that the Annual Meeting of the Stockholders of Havana Tobacco Company, for the election of Directors and the transaction of such other business as may properly come before the meeting, will be held at the home office of the Company, No. 75 Montgomery St., Jersey City, N. J., on Tuesday, the seventh day of March, 1922, at one o'clock P. M.

The Common and Preferred Stock Transfer Books will be closed from noon, Saturday, February 4th, 1922, to 10:00 A. M., Wednesday, March 8th, 1922.

GEO. G. FINCH, Secretary.

A Special Meeting of the Stockholders of A. W. Maas & Co., Inc., is hereby called and will be held at the office of the corporation, on the 12th floor of the premises, No. 29-33 West 36th Street, in the Borough of Manhattan, City of New York, on the 7th day of March, 1922, at 2 o'clock in the afternoon of that day, for the purpose of electing a Board of Directors and Inspectors of Election, and the transaction of such other business as may be lawfully brought before it.

Dated New York, February 18th, 1922.
CHARLES WASSERMAN,
President and Stockholder.

P. LORILLARD COMPANY.

Notice is hereby given that the Annual Meeting of the Stockholders of P. Lorillard Company for the election of Directors and for the transaction of such other business as may properly come before the meeting, will be held at the Home Office of the Company, Newark Avenue and Senate Place, Jersey City, New Jersey, on the 14th day of March, 1922, at 11 o'clock A. M.

WM. B. RHETT, Secretary.
February 21st, 1922.

PURSUANT TO THE BY-LAWS OF THE Bankers & Shippers Ins. Co. of N. Y., the annual meeting of the Stockholders of the Company is hereby called to meet in the office of the company at 50 John Street, New York City, on Monday, March 13, 1922, at 11 A. M.

R. CHOLMELEY-JONES, Asst. Secy.

FINANCIAL NOTICES.

NOTICE OF REDEMPTION.

To holders of Victory notes and others concerned:

Notice is hereby given as follows:

1—Call for redemption of 3¾ per cent. Victory Notes.—All of the 3¾ per cent. series of United States of America convertible Gold Notes of 1922-1923, otherwise known as 3¾ per cent. Victory Notes, are hereby called for redemption on June 15, 1922, pursuant to the provision for redemption contained in the Notes and in Treasury Department circular Number 138, dated April 21, 1919, under which the Notes were originally issued. Interest on all Victory Notes of the 3¾ per cent. series will cease on said redemption date, June 15, 1922.

2—Suspension and Termination of Victory Note conversion privilege.—In view of the call for the redemption of all 3¾ per cent. Victory Notes on June 15, 1922, and pursuant to the provisions of said Treasury Department circular Number 138, the privilege of conversion of Victory Notes of either series into Victory Notes of the other series is hereby suspended from February 9, 1922, to June 15, 1922, both inclusive, and on June 15, 1922, will terminate. Victory Notes accordingly cease to be inter-convertible, effective February 9, 1922, and on and after that date no conversions of the notes may be made.

3—Detailed information as to the presentation and surrender of 3¾ per cent. Victory Notes for redemption is given in Treasury Department circular Number 277, dated February, 1922, copies of which are available at the Treasury and the Federal Reserve Banks.

A. W. MELLON,
Secretary of the Treasury, Feb. 9, 1922.

TO THE HOLDERS OF BUTTE, ANACONDA & PACIFIC RAILWAY COMPANY
First Mortgage 5% 30-Year Sinking Fund Gold Bonds Due February 1, 1944.

Notice is hereby given that Guaranty Trust Company of New York as Trustee, pursuant to the provisions of Article V. of the indenture made by and between Butte, Anaconda & Pacific Railway Company and Guaranty Trust Company of New York, Trustee, dated February 1, 1914, hereby invites proposals for the sale to the Sinking Fund on March 13, 1922, with accrued interest to that date of as many bonds of the above issue as can be purchased for the sum of $43,630.63. Sealed proposals will be received at the TRUST DEPARTMENT of the undersigned, 140 Broadway, New York City, up to 10 o'clock A. M. on Friday, March 10, 1922, when the same will be opened, and bonds offered at the lowest prices not exceeding 105% of par and accrued interest, to the extent necessary to exhaust said sum will be accepted, subject to the reservation of the right to reject any or all offers in whole or in part.

GUARANTY TRUST COMPANY OF NEW YORK.
By WILLIAM C. POTTER, President.
Dated, February 7, 1922.

TO THE HOLDERS OF
American Writing Paper Company
First Mortgage Twenty-Year Sinking Fund Gold Coupon Bonds, due January 1, 1939.

The undersigned hereby gives notice that it has in the Sinking Fund the sum of $137,353 for investment in the above-mentioned bonds. Offers of bonds endorsed "Tender of American Writing Paper Co. Bonds" will be received by the Trustee, at 17 Court Street, Boston, Mass., until noon of March 15, 1922, at which time they will be opened. The right is reserved to reject any or all offers. Interest on accepted bonds will cease March 17, 1922.

Old Colony Trust Company, Trustee
By C. B. HUMPHREY, Vice President.
Date January 27, 1922.

TO THE HOLDERS OF ANACONDA COPPER MINING CO.
10 Year Secured Series "A" 6% and Series "B" 7% Gold Bonds Due January 1, 1929.

NOTICE IS HEREBY GIVEN that the amount of funds now in the Sinking Fund provided under the Supplemental Agreement dated July 1, 1920, supplementing the Trust Agreement made by Anaconda Copper Mining Company dated January 2, 1919, is $758,770.20 and that Guaranty Trust Company of New York, as Trustee, pursuant to Article IV. of said Supplemental Agreement will receive at its TRUST DEPARTMENT, 140 Broadway, New York City, until 10 o'clock A. M., on Friday, March 10, 1922, sealed proposals for the sale to it of bonds (either Series "A" or Series "B") secured by said Trust Agreement and Supplemental Agreement, in such amount as will exhaust the Sinking Fund moneys in hand at the lowest prices at which said bonds will be offered for sale, but not exceeding a price at which the rate of return, based on the yield from March 10, 1922, to January 1, 1929, would be not less than 6% per annum. Interest on all bonds purchased will cease on March 13, 1922, and payment of the amount of the accepted offers and accrued interest due thereon will be made upon delivery to the Trustee of the bonds purchased, together with proper Federal Income Tax Ownership Certificate.

The right is reserved to reject any or all offers in whole or in part.

GUARANTY TRUST COMPANY OF NEW YORK.
By W. C. POTTER, President.
Dated January 10, 1922.

Radiograms to Scandinavia

From 10 to 12 Cents a Word Less

A FIRM that sends only six 20-word *Radiograms* per day to Norway, Sweden or Denmark saves from $12 to $14.40—or between $3600 and $4320 a year!

RADIOGRAM Rates and Saving per Word

	Cents per word	Saving		Cents per word	Saving
Great Britain	.12	.07	Poland	.32	.05
France	.20	.05	Austria	.30	.07
Germany	.25	.05	Switzerland	.27	.03
Norway	.24	.11	Italy	.26	.05
Sweden	.26	.12	Spain	.33	.05
Denmark	.25	.10	Portugal	.35	.04
Finland	.29	.11	Belgium	.23	.02

For quick service, telephone our nearest office. Uniformed messengers will call for and deliver Radiograms to any part of the city.

Radio Corporation of America
WORLD WIDE WIRELESS

Offices in New York City

ALWAYS OPEN	—64 BROAD ST.	Tel. Broad 5100
8 A. M. to 8 P. M.	233 BROADWAY	Tel. Barclay 7610
	105 HUDSON ST.	Tel. Canal 9477
	933 BROADWAY	Tel. Ashland 7435
8 A. M. to Midnight	—500 FIFTH AVE.	Tel. Longacre 8854

FINANCIAL NOTICES. FINANCIAL NOTICES.

Notice of Supplement to Plan and Deposit Agreement Relating to Securities of Republic Motor Truck Co., Inc.

NOTICE is hereby given that the undersigned Committee has supplemented the Plan and Deposit Agreement dated October 31, 1921, relating to First Mortgage and Collateral Trust Seven Per Cent. Serial Gold Notes, Preferred Stock and Common Stock of Republic Motor Truck Co., Inc., and has caused a statement of such Supplement dated February 15, 1922, to be filed with Bankers Trust Company, 16 Wall Street, New York City, Depositary, and First Trust and Savings Bank, 68 West Monroe Street, Chicago, Illinois, Sub-Depositary. Holders of Certificates of Deposit for Notes will be irrevocably bound by such Plan and Deposit Agreement as so supplemented unless they exercise their right of withdrawal, within twenty days from date of this notice and otherwise as provided in said Plan and Agreement. Holders of Voting Trust Certificates may withdraw at any time. Copies of such Supplement may be had on application to said Depositary or said Sub-Depositary or to the Secretary of the Committee.

The holders of more than 75% of the First Mortgage Notes have deposited their Notes or assented to the Plan and Deposit Agreement dated October 31, 1921. Further deposits of Notes under the Deposit Agreement as supplemented will be received until March 20, 1922. The Committee, however, has made no arrangement for the payment of the coupons which matured November 1, 1921, appertaining to undeposited Notes which are not deposited under the Agreement as supplemented on or before March 10, 1922.

A committee representing the unsecured creditors of the Company has been organized and has expressed willingness to co-operate with the representatives of the Note and Stock holders. Separate committees are being organized to represent each class of Stock. It is important that all Notes be deposited promptly so that this Committee may co-operate with the other committees mentioned and be fully authorized to protect the interest of all Noteholders.

Dated, New York City, February 28, 1922.

MORTIMER N. BUCKNER, Chairman.
C. B. CAMPBELL,
E. C. KING,
Committee.

R. G. PAGE, Secretary,
16 Wall Street, New York City.
BREED, ABBOTT & MORGAN,
32 Liberty Street, New York City,
Counsel.

MEETINGS AND ELECTIONS.

JULIUS KAYSER & CO.
Notice of Special Meeting of Stockholders.

NOTICE IS HEREBY GIVEN that a Special Meeting of the Stockholders of Julius Kayser & Co. will be held at its principal office, Hornell, Steuben County, State of New York, on Wednesday, March 8, 1922, at 10:30 o'clock in the forenoon, for the following purposes:

1. Of consenting to the mortgage and pledge by said Company of all its property, whether owned by it at the date of said meeting or thereafter acquired, or such part thereof as the board of directors of said Company may determine, to secure an issue of bonds of said Company of not to exceed $6,000,000, principal amount, at any one time outstanding, to be issued under a Mortgage and Deed of Trust to be executed by said Company to a bank or trust company in the City of New York, the form, terms, conditions and provisions of said Mortgage and Deed of Trust and of the bonds to be issued thereunder, and the property to be covered thereby, to be such as shall be determined at said meeting, or as said board of directors, thereunto duly authorized at said meeting or at any adjournment thereof, may authorize and approve.

2. Of amending the certificate of incorporation of said Company pursuant to Section twenty-four of the Stock Corporation Law of the State of New York, so as to permit the issuance of shares without par value, and of authorizing and directing the President or a Vice-President, and the Secretary or Treasurer of said Company to execute and file a certificate of amendment of its certificate of incorporation pursuant to said Section twenty-four of the Stock Corporation Law and as shall be required by other provisions of law applicable thereto, which certificate of amendment shall provide in substance that the number of shares without nominal or par value that may henceforth be issued by said Company shall be 220,000, of which 150,000 shall be common stock and 70,000 shall be preferred stock having the preferences stated generally in the enclosed letter of the President of said Company, dated February 15, 1922, and shall contain such other provisions as shall be required by law or as said meeting or said board of directors thereunto authorized shall determine. The terms upon which the new shares without nominal or par value shall be issued in place of the outstanding shares of stock are as follows:

In place of the outstanding shares of par value common stock there shall be issued to the holders thereof shares of the new preferred stock without nominal or par value and of the new common stock without nominal or par value at the rate of 4 shares of said new preferred stock and 1 share of said new common stock for each 4 shares of the outstanding par value common stock.

3. Of transacting such other business as may properly come before said meeting or any adjournment or adjournments thereof.

Subject to the necessary proceedings by the stockholders and said board of directors, said Company has entered into an agreement with Blair & Co., Inc., acting for itself and others interested therein, including Messrs. J. S. Bache & Co. and Mr. Stephen J. Leonard, for the sale to Blair & Co., Inc. of $4,000,000, principal amount of said Bonds and 90,172 shares of the new no par value common stock of said Company, less such amount thereof as shall be subscribed for by the stockholders of said Company or their assigns on an offering for subscription thereof to be made as stated in said enclosed letter.

Mr. Elisha Walker, the President and a director of Blair & Co., Inc., Mr. J. S. Bache, a member of the firm of Messrs. J. S. Bache & Co., and Mr. Stephen J. Leonard, who are directors of said Julius Kayser & Co., did not participate in the action of said board of directors in authorizing said agreement. The approval of said agreement will be asked at said meeting.

The books for the transfer of the preferred and common stock of said Company will be closed at the close of business on Saturday, February 25, 1922, and unless otherwise ordered by said board of directors, will be re-opened at the opening of business on Thursday, March 30, 1922.

By order of the board of directors.
EDWIN S. BAYER, President.
CLARENCE W. SINN, Secretary.
Dated, New York City, February 15, 1922.

NOTICE OF ANNUAL MEETING OF STOCKHOLDERS OF KELLY-SPRINGFIELD TIRE CO.

Please take notice that the Annual Meeting of the Stockholders of the KELLY-SPRINGFIELD TIRE COMPANY will be held on the 14th day of March, 1922, at 12 o'clock noon, at the principal office of the Company, 15 Exchange Place, Jersey City, New Jersey, for the purpose of amending the By-laws so as to increase the number of Directors to such number as the meeting shall determine, and thereafter electing such Board of Directors, receiving and acting upon the reports of the Officers, including ratifying and approving the acts of the Officers, Directors and Executive Committee since the last Annual Meeting of Stockholders, as set forth in the Minute Book, which will be presented to the meeting and be open to the inspection of Stockholders, and for the transaction of such other business as may properly come before the meeting.

C. F. STEWART-SUTHERLAND,
Secretary.
Dated New York, February 27, 1922.

ROGERS MILK PRODUCTS COMPANY, INC.

EXECUTIVE OFFICES
SUITE 1010
NATIONAL ASSOCIATION BUILDING
25 WEST FORTY-THIRD STREET
NEW YORK CITY

NOTICE TO STOCKHOLDERS

February 24th, 1922.

To the Stockholders of the Rogers Milk Products Company, Inc.:

A special meeting of the stockholders of the Rogers Milk Products Company, Inc., will be held, by order of the Board of Directors, at the office of the Company, 25 West 43rd Street, New York City, on the 15th day of March, 1922, at two o'clock P. M., for the purpose of considering and voting upon the proposition to increase the number of shares into which the capital stock shall be divided, without increasing the amount of such capital stock, so that hereafter such capital stock shall be divided into three hundred thousand (300,000) shares, of which one hundred thousand (100,000) shares of the amount of par value of ten dollars each are to be preferred stock, and two hundred thousand (200,000) shares are to be common stock without any nominal or par value, and that said preferred stock shall be entitled to the same preference and priority over the common stock as now existing.

The Board of Directors unanimously approve of and recommend this change in the par value of the stock of this corporation, and are of the opinion that the proposed increase in the number of shares of stock, if authorized by the stockholders, will result in a corresponding increase in the number of stockholders who will become consumers of "Rogers" milk. Thus the corporation will be benefited by the increased consumption of its products, and the stockholders in turn will share in the resulting benefits.

Present stockholders will receive ten shares of new stock for each share (both preferred and common) which they now hold, if this plan is adopted.

CHARLES ROGERS, President.
HENRY J. GUCKERT, Secretary.

NOTICE TO BONDHOLDERS OF THE TORONTO RAILWAY COMPANY
INTEREST DUE 28TH FEBRUARY, 1922.

Six months' interest on this Company's bonds will be paid on the 28th day of February, 1922, at the rate of 6% per annum, in accordance with the decision of the Directors of the Company, as expressed in the circular issued in August last.

As the last coupon on these bonds fell due on the 31st August, 1921, it will be necessary to pay interest by cheque upon presentation of the bonds at the Canadian Bank of Commerce, Toronto, the Agency of the Canadian Bank of Commerce, New York, or at the Bank of Scotland, London, England, as called for under the bonds as issued, at the same time endorsing receipt of payment upon the bonds.

For the information of the bondholders, I beg to state that the arbitration with the City of Toronto to fix the price to be paid for the Railway Company's street railway property taken over by the City, is actively proceeding before the Board of Arbitrators, consisting of Mr. Hume Cronyn (Chairman), Sir Thomas White and Sir Adam Beck.

A large part of the Company's case has now been put in and it is anticipated that all the evidence, including that of the City, should be before the Board within the next three months.

Pending the receipt of the proceeds of the award, it is necessary for the Company to ask the further indulgence of its bondholders.

THE TORONTO RAILWAY COMPANY.
J. C. GRACE,
Secretary.

Notice is hereby given that the Annual Meeting of Stockholders of GARLAND STEAMSHIP CORPORATION will be held at the office of the corporation, No. 511 Fifth Avenue, New York City, on Tuesday, March 7, 1922, at 10 o'clock in the forenoon, for the purpose of electing Directors for the ensuing year, and of transacting any and all other business that may be brought to the attention of the meeting. The transfer books will be closed from and after February 11, 1922, until March 8, 1922.

J. P. WATSON, Secretary.

THE ANNUAL MEETING OF THE STOCKHOLDERS of the RIVERBROOK REALTY CORPORATION will be held at its office, No. 80 William Street, New York City, on Tuesday, March 14th, 1922, at 2:00 o'clock P. M., for the purpose of electing Directors in the place of those whose terms expire, and for such other business as may come before the meeting.

ROBERT H. WILLIAMS, Secretary.

Wholesale Only
BIG VALUES IN "WORTHMORE" Baby Dresses

To Retail at $8.75 doz.
No. 2001
Most original, dainty little Dresses of excellent Nainsook with yoke and bottom-edging of fine Swiss embroidery. Scalloped edging at neck and sleeves. Sizes: 6 mos. to 2 yrs. Even though we specialize in "Only Low-Priced Baby Dresses," these values are exceptional!
To Retail at $8.75 & $9.50 doz.
LOUIS TUTTMAN
27-33 West 20 St., N. Y. C.

Wholesale Only
Porto Rican
Entirely Hand Made
Blouses
$2 up to $7.50
For At Once Delivery
Style—Price—Quality—taken in proper proportions in our factory in Porto Rico is the secret of our success and our customers' success. A visit "does" the trick.
You can pay more, but you won't get more.
STORY K BROTHERS
150 MADISON AVENUE N. Y. C. at 32nd St.

Wholesale Only
Buyers, Attention!
TWEED SUITS
Cape Effects
Also
COATS
In a large variety
$13.50 to $25.00
for Immediate Delivery
SACKS BROS.
1261 BROADWAY

FOR RENT—DEPARTMENTS IN A DEPARTMENT STORE
CITY OF 300,000
CENTRAL STATES
Ladies', Men's and Children's furnishings, underwear, shoe depts., cotton, wool, silk piece goods, men's and boys' clothing, carpet and rugs, millinery, house furnishings, toilet articles, draperies and hosiery departments.
Store Will Do ½ Million Dollars This Year. Store Now Being Remodeled and Will Be Ready April 1st.
For full particulars see
Jack Rubin, c/o Western Buying Association
140-142 W. 27th St.

COMPLETE PLANT
32 feet front, all windows. Suitable for cloaks and dresses. Very light loft. Passenger and freight elevators. Sprinkler system. Showroom office complete. Immediate possession. Must be sold cheap at once. Fixtures will be sold without possession of loft if so desired.
WATKINS 4630 11th Floor, 115 W. 29th St.

Accounts Collected
FINANCIAL—BROKERAGE
COMMERCIAL, ETC.
NO CHARGE UNLESS COLLECTED.
NATIONAL CREDIT PROTECTIVE ASSN.
491 BROADWAY. CANAL 7850.

CASH
Advanced to manufacturers, wholesalers, on outstanding accounts, acceptances, at lowest rates.
Capital 317 Times.

AUCTIONS.

NOTICE IS HEREBY GIVEN that The Autocar Sales & Service Co., Inc., No. 553 West 23d Street, of New York City, will sell at public auction, at its garage, No. 546 West 54th Street, Borough of Manhattan, City of New York, on the 28th day of February, 1922, at 10 o'clock in the forenoon of that day, by Charles Shongood, Auctioneer, One (1) Type 21 of AUTOCAR Chassis No. 28709 and Body, manufactured by THE AUTOCAR COMPANY, belonging to Irene May Naughton, trading as N. Y. & Stamford Express, of No. 2 Burling Slip, New York City, in order to satisfy its lien for garage charges, repairs, its lien under a conditional bill of sale, and certain notes given for services rendered and certain bills for services rendered and not paid.

SHERIFF'S SALES.

Henry Brady, Sheriff's Auctioneer, sells this day, Tuesday, Feb. 28, 1922, at 11 o'clock in the forenoon, at No. 134 East 70th St., one Marmon Limousine Automobile. Terms Cash. Immediate removal.
PERCIVAL E. NAGLE, Sheriff.
JOHN C. HACKETT, Deputy Sheriff.

THE BUSINESS WORLD.

COMMERCIAL PAPER.

Yesterday ....4¾@5% for the best names
Saturday ....4¾@5% for the best names
The quotations are for six months' paper.

Small Package Idea Spreading.

Probably due to the success of the scheme in merchandising candy, nuts, raisins, dates, &c., the "small package" method of things has invaded the toilet goods and cosmetics field. One of the nationally known cosmetic concerns, which makes a liquid beautifier, is marketing its product in bottles small enough to permit it to be retailed at 10 cents. At that price it is carried by one of the big chain store concerns, and is apparently being handled with success.

Three-Piece Suits Active.

Taking a leaf out of the book of the dress manufacturers, the suit houses have concentrated their efforts on producing attractive styles in three-piece garments. They substitute, however, the coat or jacket for the cape. Underneath this outside garment there is provided a dress of the same material, which follows a tailored design. According to the manufacturers, this style is just getting into its swing and will see its best season next Fall, though quite a few numbers have already appeared and there will be plenty for the late Spring.

Gray Goods Open Quietly.

The week opened rather quietly in the local market for gray goods yesterday. Some further business was reported in 39-inch 68-72s and 38½-inch 64-60s at 9 and 8 cents, respectively, and there was also some business done in Southern 38½-inch 60-48s at 7 cents. April lots of 37-inch 64-60s moved at 8 cents. In the sheetings there were some sales of 37-inch four-yard goods at 8¼ cents for quick delivery, but not a very active general business was done. Sales of 39-inch 4.30-yard sateens were put through at 12¼ cents. Fine-yard cloths continued quiet.

Walking Canes for Women.

Women's sport suits for Spring have revived the walking cane, which is to be had in a number of novelty effects. Generally speaking, there are two types in favor. One is the straight, long shape and the other the so-called P. W., or Prince of Wales. Ebony, malacca, pimento and apple wood are some of the woods used. Leather loops, plain and braided, are found on the straight canes, the handles of which are made of leather, bakelite or silver. The color trend is pronounced and includes purple and bright green. A manufacturer of these canes is offering them to wholesale at from $12 upwards.

A Prediction for White.

Right in the face of all the predictions that have been made of a big season for sports millinery in high colors, a prominent member of the trade voices a prediction that the coming of the outdoor season will bring with it the biggest vogue for white hats that has been seen for a long time. Whether the prophecy will be fulfilled or not, it is a fact that there is a noticeable and growing sale of all-white hats in this market at the present time. Also to back it up are the reports of the popularity of white things at the Winter resorts. With the white vogue, it is further predicted, will come a big demand for all-fabric hats.

Better Distribution Effected.

It is the belief of women's wear factors that the business so far taken for Spring has the special advantage of being well distributed. The retailers bought small amounts but more of them were purchasers, thereby creating a satisfactory volume of sales for the manufacturers. The distribution of merchandise being so wide, the manufacturers feel that the re-order business should be correspondingly greater in case that there is good weather and that buying at retail shows fair activity. The lateness of Easter is another factor said to be in the manufacturer's favor, since it will enable the goods to be shown and bought before the holiday.

Transit Policy in Use.

Failing to get action on many of their claims with the railroads, a number of retail stores have adopted the transit policy suggested by the Traffic Group of the National Retail Dry Goods Association. This policy is said to be especially welcome in those cities where one railroad has all the traffic and can afford to neglect the settlement of claims. In other cities where there are three or four competing roads, it is understood that there are much quicker and more satisfactory settlements. Another advantage the stores are finding, according to the traffic managers, is that where a large number of claims are handled by one insurance agency there is not the tendency to delay as where claims are put forward from many sources.

Figuring Woolen Costs.

Men's wear selling agents claim that the mills do not pretend to sell goods at present on costs because the prices of wool and yarns have soared to a prohibitive level. The entire market is concerned over the question as to what future course is to be followed when the supplies of cheaper wool run out and further purchases are necessary. According to one agent, the situation may offer its own solution because of the sparse orders of the clothing manufacturers. Two of the principal clothing markets have labor settlements to make, it is pointed out, before they can go about ordering their Fall requirements with assurance. This puts the bulk of the demand on cheaper fabrics, where advances cannot have so large a dollars and cents value.

Checked Suits for Women.

Indications in the women's suit field point toward a vogue for checked effects for Spring wear. The checks are seen in a variety of sizes—some are square and some are oblong—ranging from those almost on the gingham order to those of a plain character. Novelties in the latter checks show two-tone effects in the crossed stripes that form them, both stripes being of the same color, but one being darker than the other. Most of the suits show the skirts and jackets made of the same materials, but in some of them the material in the jacket contrasts with that in the skirt. Often, when this is the case, the material in the skirt is used to face the lapels of the jacket and to pipe the pockets. In the color range brown shows up very strongly.

Dress Goods Moving Slowly.

Secondary distributers of woolen dress goods in this market report a rather slow movement of this merchandise at the present time. Salesmen for the big jobbers are back from the road, after trips during which they turned in advance Spring business about equal to that done a year ago. House buying for Spring at the moment is not as active as it could be but, although buyers are individually showing the conservatism about purchasing that was reflected in the road sales, a fair volume of business is being done in the aggregate. Tweeds and homespuns continue to dominate the demand, although a good call for all-wool crepes is still reported. In the primary market things are going along quietly. The big "corporation" concerns do not appear to be pushing for Fall business, but will take what they can handle as it comes along.

SEEK JAMAICA'S TRADE.

Canadian Business Men Visiting Island Urge Closer Relations.

KINGSTON, Jamaica, Feb. 27.—The members of the Canadian Manufacturers' Association visiting Kingston conferred today with representative business men of the island on the question of closer trade relations between Jamaica and Canada. It was pointed out that 30 per cent. of Jamaica's bananas are consumed in Canada after having passed through the United States. The visitors urged direct shipment to Canada. They also urged the Jamaican business men to purchase flour and other articles in Canada, instead of in the United States.

Colonel Hatch referred to what he termed American propaganda to injure Canada's trade and pleaded for the development of the British Empire trade. The local business men urged cheaper freight rates and improved steamship communication and also preference by Canada to the colony similar to that given by the United States to Porto Rico. An appeal was made to the Canadians to help the Jamaica sugar industry, having regard for the low market price and American support of Cuban sugar.

The Canadian delegates sailed for Trinidad this afternoon.

RECEIVER FOR ALDERMAN.

F. A. Cunningham Puts His Liabilities at $26,686, Assets at $12,392.

Alderman Frank A. Cunningham, Chairman of the Finance Committee of the Board of Aldermen, filed a voluntary petition in bankruptcy yesterday in the United States District Court, Brooklyn. He gave his liabilities as $26,686.17 and his assets as $12,392.

Among the list of creditors were Michael Reilly, 175 Pacific Street, Brooklyn, hay and feed dealer, $7,056; Knaur & Jockers Wagon Works, 74 Congress Street, $3,200; John J. Sullivan, promissory note for $3,800, and Florence Bender, $4,304 on a promissory note. United States Judge Chatfield appointed Louis Castellano, a lawyer, of 32 Court Street, as receiver.

Alderman Cunningham has represented the Thirty-sixth Aldermanic District in the Board of Aldermen for many years. He is in the contracting business and lives at 237 Baltic Street.

BUSINESS NOTES.

Clarence Berwin, President of the Berwin-Siegel Sweater Mills, Inc., with offices at 1,182 Broadway, this city, and factory at 220 Wyckoff Avenue, Brooklyn, has purchased the interest of Saul M. Siegel in the corporation.

S. Solomon, 1,261 Broadway, who recently severed his connection with the Affiliated Retail Stores to return to the resident buying business, will personally buy women's and misses' coats, suits and dresses. Julius Lulley will buy waists, skirts, muslin and silk underwear, sweaters, aprons and house dresses. Men's, boys' and children's clothing, and furnishings will be purchased by Clarence Solomon.

Harry Goldner of the Warwick Knitting Mills will lecture at the Textile School, 124 West Thirtieth Street, tonight, on worsted knitted fabrics. The lecture, which is to be given under the auspices of the National Knitted Outerwear Association, will begin at 7:15 o'clock. Admission is free.

Hugo Fuessner, buyer for the wholesale and retail departments of the Alms & Doepke Company, Cincinnati, will sail for Europe today on the Aquitania. He will study the foreign markets at first hand, and will also buy art goods, dolls, toys, notions, chinaware, housefurnishings, leather goods, stationery, hosiery and novelties in England, France, Belgium, Germany and Austria.

Meetings of the buyers of blankets, imported toys and dolls, will be held today at the offices of the Dry Goods Union, 432 Fourth Avenue.

The toy buyers of the Dry Goods Alliance will meet today at 404 Fourth Avenue.

NEW INCORPORATIONS

New York Charters.

Special to The New York Times.

ALBANY, Feb. 27.—Sixty-nine new corporations, with an aggregate capitalization of $1,950,500, were chartered today. They include:

Buying Power of America, Manhattan, act as agent, $25,000; A. H. Dion, H. P. Ruder, R. S. Byrne. (Attorney, W. E. Russell, Singer Building.)

Electric Parts Corp., Syracuse, make auto parts, $25,000; F. K. Robinson, M. G. Denlinger, E. A. McDonald. (Attorneys, Champman, Newell & Crane, Syracuse.)

Osmrod Engineering and Construction Co., Manhattan, $50,000; P. F. Wicksel, W. L. Weston. (Attorney, B. H. Wicksel, 362 Fifth Av.)

Italia-American Shipping Corp., Manhattan, ship broker, &c., $100,000; A. Ruspini, J. V. Behar, A. B. Gilbert. (Attorneys, Gilbert & Gilbert, 49 Exchange Place.)

Trinity Supply Co., Manhattan, hardware and ship chandlers, $10,000; T. J. Slattery, W. J. Shea. (Attorney, T. E. Shea, 233 Broadway.)

Irwin Costume and Dress Co., Manhattan, $10,000; I. Witken, I. Abramowitz, M. School. (Attorney, M. G. Kantrowitz, 305 Broadway.)

Ackerman Drug Stores, Brooklyn, $10,000; M. Ackerman, S. Sonders, J. Blumstein. (Attorneys, Wasserman & Branstof, 5 Beekman St.)

Brighton Fur Dressing Co., Richmond, $10,000; A. Lerner, B. Orentzel, B. Melamed. (Attorney, S. Rubinton, 23 Court St., Brooklyn.)

Hotel Switzerland, Manhattan, $15,000; A. and H. Ainbinder, S. Kaufman. (Attorneys, McLaughlin & Stern, 15 William St.)

Goodyear Metaphysical Book Shop, Manhattan, $25,000; J. Hirschman, G. A. Verdalchos, W. Goodyear. (Attorneys, Hirschman & Roder, 1,476 Broadway.)

Grens & Hustedt, Brooklyn, decorative work and painting, $10,000; A. O. Ernst, H. B. Herman, H. Lehrich. (Attorney, H. Ernst, 170 Broadway.)

Whirling Toys and Novelties, Brooklyn, $100,000; F. G. and F. S. and J. V. Agresta. (Attorney, J. L. Dansilo, 44 Court St., Brooklyn.)

Somerville Drug Co., Buffalo, chemists, &c., $30,000; W. and F. M. Somerville, C. J. Seifert. (Attorney, the company, Buffalo.)

Camp Geskayge Corp., Manhattan, hotels and boys' camp, $6,000; G. Gold, M. Kufeld, P. Gross. (Attorney, S. Dellman, 120 Broadway.)

Cotton Buyers Clearance Corp., Manhattan, $30,000; C. E. Force, R. M. Macauley. (Attorney, W. M. Bennett, 15 William St.)

15 West 29th St. Corp., Manhattan, real and personal property, $10,000; R. Hoffman, H. Matfus, R. Haberman. (Attorney, S. Hoffman, 1,476 Broadway.)

Otto Singer Construction Co., Brooklyn, real estate business, $10,000; O. Singer, A. Rajmaniak, J. H. Wilkins. (Attorney, E. F. Dyckman, 215 Montague St., Brooklyn.)

Delipsky, Manhattan, theatre managers, $320,000; F. W. Young, R. Bredt. (Attorney, H. B. Skinner, 253 Broadway.)

Martin Cotton Syndicate, Manhattan, spinning, &c., $25,000; H. H. Martin, T. F. Haherty. (Attorney, A. L. Fullman, 302 Broadway.)

Surplus Clearing House, Manhattan, clothing, $10,000; D. H. Schwartz, J. Bandes, S. Berger. (Attorney, J. Goldman, 38 Park Row.)

Nadler & Lewis, Manhattan, real estate agency, $10,000; M. Nadler, D. Lewis. (Attorney, J. Goldman, 38 Park Row.)

Cosmopolitan News Co., Manhattan, newspapers and advertising, $10,000; M. Singer, B. Greenfield, I. W. Hirschfield. (Attorneys, Eppstein & Amman, 175 5th Av.)

A. & P. Dress Co., Manhattan, $5,000; S. Roenberg, B. Pollock, J. Auslander. (Attorney, M. Leibowitz, 30 Delancey St.)

L. C. Outfitting Corp., Rochester, house-furnishings, $10,000; L. N. and T. M. Cohen, S. Lasaroff. (Attorney, H. Rosenberg, Rochester.)

R. & S. Trucking Co., Bronx, $5,000; A. Sullivan, R. and F. Raab. (Attorney, H. Raab, 1,000 Hoe Av., Brooklyn.)

C. Lehrenkrauss, Manhattan, restaurant, $5,000; C. Lehrenkrauss, F. L. Peters, J. H. Kuschke. (Attorney, A. J. Herrick, 90 Nassau St.)

Iroquois Tobacco Co., Buffalo, $100,000; O. D. Ostrow, W. J. Narwitz, N. Burstein. (Attorney, M. M. Cohen, Buffalo.)

Mirror Fashion Shops, Manhattan, women's wear, $5,000; L. Werner, J. Friedman, J. Clifford. (Attorney, N. Fishman, 305 Broadway.)

Radio Appliance Corp., Manhattan, $200,000; C. D. Koerner, W. J. Garvey, F. R. Fox. (Atorney, C. S. Aronstam, 100 Broadway.)

Certified Pictures Corp., Manhattan, motion pictures, $10,000; J. L. and L. Mendelson, M. K. Tannenbaum. (Attorney, H. Pearlman, 63 Park Row.)

Buyers Discount Society, Manhattan, $10,000; R. H. Green, W. J. and J. O. Bird. (Attorney, S. Ryan, Albany.)

Mogar Corp., Manhattan, novelties and drugs, $25,000; B. J. Dryfus, C. C. Cousins, U. Nussbaum. (Attorney, F. J. Knorr, Albany.)

P. & G. Butter and Egg Co., Manhattan, $10,000; D. Orentlick, G. Gottesman, S. Pricho. (Attorney, A. S. Albert, 305 Broadway.)

Koken Chisholm Corp., Bronx, barber shop equipment, $200,000; T. E. Halle, F. H. Butchorn, J. L. Watson. (Attorney, F. J. Knorr, Albany.)

Alchemic Gold Co., Manhattan, metallic pigment inks, $6,000; G. Birmingham, J. Herzfeld, H. B. Cohen. (Attorneys, House, Grossman & Vorhaus, 115 Broadway.)

Neirich Cloak Co., Manhattan, $10,000; B. Richman, J. L. Goldrich, M. Weisman. (Attorneys, Cohen, Rosenthal & Shapiro, 51 Union Square.)

H. & C. Lipman, Manhattan, clothing, $10,000; H. J. and C. Lipman, J. Kramer. (Attorneys, Gerber & Leavenworth, 291 Broadway.)

French-American Jewelry Corp., Manhattan, $10,000; D. Savage, H. Dropkin, J. Roth. (Attorneys, Hirshman & Reeder, 1,476 Broadway.)

Goldschmidt Galleries, Manhattan, art objects, $50,000; V. Friedman, B. Emanuel, J. P. Goldschmidt. (Attorneys, Siegel & Corn, 51 Chambers St.)

Keystone Refining Co., Brooklyn, $10,000; C. D. and D. Flanel, S. Glaser. (Attorney E. M. Ostrow, 63 Park Row.)

Snyder Realty Co., Manhattan, $30,000; S. L. and A. Snyder. (Attorney, L. Rosenberg, 116 Nassau St.)

F. & F. Garage Co., Bronx, $5,000; M. and L. and J. Futterman. (Attorneys, Nelar & Vanderveer, 20 Broadway.)

Rashbaum & Levine Realty Co., Manhattan, $20,000; B. Rashbaum, H. Abramowitch, W. Levine. (Attorney, S. H. Goldstein, 135 Broadway.)

Gravity Clock Co., Manhattan, $10,000; N. F. Pearse, E. M. Simpson, A. R. Domeyer. (Attorneys, Simpson & Simpson, 356 Fifth Av.)

Novy & Schaefer Transfer Co., Bronx, $10,000; A. R. Novy, J. J. Schaefer. (Attorney, R. H. Arnold, 1,625 Edison Av., Bronx.)

Perlow & Albert, Manhattan, women's wear, $10,000; S. and I. Perlow, A. Kaltoft. (Attorney, J. O. Delamater, 140 Nassau St.)

Corona Terrace Construction Corp., Manhattan, $10,000; J. S. Glazier, J. Maronna, M. Krausshaar. (Attorneys, Collier & Krausshaar, 51 Chambers St.)

Harrison Granite Co., Manhattan, building and contracting, 4,450 shares preferred stock, $100 each; 2,500 common, no par value; active capital, $10,000; W. H. Harrison, G. Conboy, H. Lawson. (Attorney, H. Cabell, 140 Nassau St.)

Meyer, Reuter, Flynn Corp., Manhattan, to make auto tops, $20,000; F. A. R. Meyer, G. Reuter, J. Flynn. (Attorneys, Gordon, Talley & Gordon, 347 5th Av.)

Hartford Dress Co., Manhattan, $15,000; M. Mitchell, M. Korn, M. Polonsky. (Attorney, A. S. Axelrad, 32 Graham Av.)

T. R. McCausland, Manhattan, make pianos, $25,000; J. H. and R. C. Becker, E. Kraus. (Attorney, J. McCormick, 132 Broadway.)

Eaton Realty Corp., Albany, $30,000; L. R. Eaton, M. Paige, H. Stahlberg. (Attorney, A. F. Smith, Albany.)

Weintraub Silver Co., Manhattan, gold and silverware, $50,000; M. and F. Weintraub. (Attorney, S. Hellinger, 305 Broadway.)

Larol Laboratories, Manhattan, make medicinal preparations, $25,000; L. R. H. Davidson, A. F. Fay, T. J. Murray. (Attorney, T. F. Cuff, 2 Wall St.)

R. Henball, Manhattan, make boxes, &c., $30,000; W. Armbruster, R. Davis, I. H. Lewin. (Attorney, L. Lewin, 1,230 Broadway.)

Beck & Paul, Manhattan, ice cream parlor, $25,000; J. and L. Beck, A. Paul. (Attorney, W. N. Loew, 147 4th Av.)

Willemil Realty Corp., Bronx, $50,000; W. and E. Lychtenfels, L. C. Weller. (Attorneys, Loeb, Ash & Weller, 175 5th Av.)

Lafayette Players Corp., Manhattan, theatricals, $50,000; R. Levy, L. J. Buseman, S. Margelies. (Attorney, M. Levy, 165 Broadway.)

CAPITAL INCREASES.

Sea Island Thread Co., Manhattan, $250,000 to $350,000.

Mendoza Fur Dyeing Works, Manhattan, $5,000 to $25,000.

Carpenter Bus Line, Black River, $8,000 to $25,000.

Sellers Chocolate Co., Buffalo, $50,000 to $450,000.

Stephen, Sanford & Sons, Amsterdam, $6,000,000 to $20,000,000.

Gere & Stohrer, Syracuse, $7,500 to $55,000.

Heating & Appliance Co., Utica, $15,000 to $50,000.

DESIGNATIONS.

W. H. Anderson & Co., Philippine Islands, merchandise, 600,000 pesos; rep., H. A. Burgers, 25 Broadway.

Marvel & Marvel, Pa., coal and coke, $25,000; rep., V. C. Marvel, Syracuse.

Bellevue-Griswold Hotel Co., Del.; 7,500 shares preferred stock, $100 each; 15,000 common, no par value; rep., H. D. Miller, Hotel Biltmore.

International Oxygen Co., N. J.; new rep., Hays & Wadhams, 43 Exchange Place.

REVOCATION OF DESIGNEE.

Chicago Opera Association, Va.

SURRENDER OF AUTHORITY.

Rew Schusler & Van Vlier, Pa.

Pafrume Mfg. Co., N. J.

Harrison Granite Co., Mich.

CAPITAL REDUCTIONS.

Pratt & Cady Co., Manhattan, $1,000,000 to $1,000.

Hollywood Paper Co., Manhattan, $50,000 to $25,000.

AMENDED CERTIFICATES.

Durst Mfg. Co., Manhattan, $10,000 shares common, no par value.

Buffalo Porcelain Enameling Corp., Buffalo; 1,000 shares preferred stock, $100 each; 1,150 common, no par value.

NAME CHANGES.

Bertz & Wolfe, Manhattan, to Lily Hat Co.

Rex Textile Corp., Del., to Terry Textile Corp.

N. M. Hunt Co., Buffalo, to Commercial Underwriter.

Feiner & Tepper, Manhattan, to Feiner-Lite Corp.

DISSOLUTIONS.

I. Zordman Son & Co., Manhattan.

Robert C. Hartsdal & Co., Manhattan.

Fink-Olmioml, Manhattan.

Allied Commerce Corp., Manhattan.

Wm. H. Anderson Co., Manhattan.

American Trans-Oceanic Traders, Manhattan.

Weinberg & Weiss, Manhattan.

Unave Co., Manhattan.

Tribune & Garrish, Manhattan.

Steel Store Trading Corp., Manhattan.

Bay Steamship Co. of America, Ltd., Manhattan.

Summit Trading Corp., Manhattan.

S. J. Sayers & Co., Syracuse.

Vendemark Motor Car Co., Elmira.

Ken-Mer Engineering Corp., Buffalo.

American Burglar Alarm Co., Buffalo.

Rifton Land Corp., Port Ewen.

Swain's Industrial Service, Yonkers.

Delaware Charters.

Special to The New York Times.

DOVER, Feb. 27.—Charters filed today:

Continental Leather Co., $7,500,000. (Corporation Trust Company of America, Wilmington.)

Clover Leaf Co., stocks and bonds, $7,000,000. (Corporation Trust Company of America, Wilmington.)

Sunderman Products, automobiles, $6,800,000. (Corporation Trust Company of America, Wilmington.)

Berry Collins & Co., stocks and bonds, $2,000,000. (Corporation Trust Company of America, Wilmington.)

Eastern Trust, Inc., stocks and bonds, $1,000,000. (Corporation Trust Company of America, Wilmington.)

Eastland Gasoline Producing Co., oil, $750,000. (Corporation Trust Company of America, Wilmington.)

Loop Steel Manufacturing Co., tanks, $500,000; C. H. Loop, Kansas City, Kan.; J. B. Hinkle, Ponca City, Okla.; Swan C. Burnette, Pawhuska, Okla. (Corporation Trust Company of America, Wilmington.)

Casselle Dry Goods Stores, $500,000. (United States Corporation Co., Dover.)

Ira Fuel Co., coal, $250,000. (Capital Trust Company of Delaware, Dover.)

Gold Seal Oil Co., $110,000; Charles E. Keyes, Reading, Pa.; Samuel T. Newhard, Paul F. Erdman, Allentown, Pa. (Corporation Service Co.)

Sanitary Barber Shops, $100,000. (Capital Trust Company of Delaware, Dover.)

Dunleavy Bros. Co., builders, $100,000; Chas. H. Dunleavy, Thomas H. Markward, Coatesville, Pa. (Corporation Service Co.)

Penn General Construction Co., real estate, $100,000; Walter E. Eden, Herbert A. Scott, Scranton, Pa.; James P. Reilly, Dunmore, Pa. (United States Corporation Co.)

Paso Robles Marketing Co., grow oranges, $100,000. (U. S. Corporation Co., Dover.)

Hitner Salvage Corp., salvage vessels, $100,000. (Corporation Trust Co. of America, Wilmington.)

Scott & Co., real estate, $25,000; Willard Scott, Martha C. Scott, William R. Milnor, Wilmington, Del. (Victor Barsky, Wilmington.)

Graphic Film Exchange of Omaha, $5,000. (Colonial Charter Co., Wilmington.)

CAPITAL INCREASE.

H. A. Stahl Properties Co., Cleveland, $1,500,000 to $5,000,000.

Will Sell Phone Stock to Patrons.

The Wisconsin Telephone Company has announced that beginning on Monday it would offer to the public, through its local offices and employes, and through banks and investment houses in its territory, $5,000,000 of 7 per cent. cumulative preferred stock. This issue, part of $11,000,000 preferred stock recently authorized by charter amendment, has been approved by the Railroad Commission of Wisconsin, and will be sold primarily in small lots to telephone users in the State. The stock is offered at $100 and accrued dividends, either for cash or in instalments of $5 a month.

Wholesale Only
All wool silk lined and embroidered
Tricotine Suits $9.75 to $15.75
Capes & Wraps $4.75 to $13.75
We also specialize in all wool Tweed and Homespun Suits in all shades $6.75 to $10.75
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Garments built on a principle that appeals to the critical buyer
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THE HOUSE THAT ORIGINATED TAILORKRAFT GARMENTS
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HOBART BUILDING

WHOLESALE ONLY
Girls' COATS
Sizes 2 to 6—6 to 10—10 to 16
Made on the Premises
Under Our Own Supervision
The S.E.S. Line, Inc.
40-46 W. 25th St.
Here!
You Can Buy Better COATS for Less Money

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MILTEX Knicker Suit No. 499
IN FINE TWEEDS AND MANY OTHERS
To Retail at $25.00
MILTEX Knicker Suits
Are the Vogue of the Season
3 Pc. JACKET KNICKER SKIRT
in assorted WOOL TWEEDS and KELLY KLOTH SILK LINED
These Garments including a FULL LINE of TRICOTINE SUITS are absolutely handsome propositions
IMMEDIATE DELIVERY
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NEW SHOWROOM—16 W. 30th St.
Fine domestic and imported ginghams
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For Women, Misses and Children
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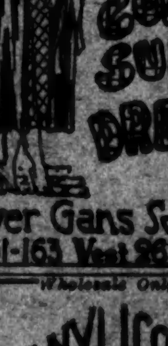
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A Quantity of
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PRICES MUST BE RIGHT

Wholesale Only
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THERE IS AN EXCEPTIONAL
Gingham Dress
LINE MADE IN NEW YORK AND IT IS SHOWN ONLY BY
New York Dress & Costume Co.
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Graduation and Georgette Dresses
FOR IMMEDIATE DELIVERY
Wonderfully Styled!
MAX H. RUBINSTEIN & CO.
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Fifth Avenue ladies' specialty shop with large clientele will let space on either commission or rental basis to those now operating similar department. W 327 Times.

The firm of
KAHN & COCH
144 WEST 29TH ST.,
Manufacturers of FURS, has dissolved partnership. MR. A. KAHN will continue business at the same address.

WHOLESALE ONLY
Another Big Dress Sensation!!
Like our Krepe Knit Dresses which took the country by storm.
Sport Dresses
Splendidly fashioned in
BOTANY'S WORSTED CHECKS—PLAID CHECKS
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CREPE KNIT—ROSHONARA—CANTON CREPE

TO RETAIL FOR $15
To Retail for $15
(Two of Many Models) Illustrated.
A wonderful variety of entirely new styles in the most exquisite spring colors
READY FOR IMMEDIATE DELIVERY!
SPECIAL! New Three Piece Cape Dresses in Sport materials—take the place of a suit. Also Steel Beaded Canton Crepe Dresses in beautiful models. To Retail for $20
NOTE—While we have an extraordinary quantity of these dresses we expect the response to this announcement to be so great that we advise you to place your orders at once.
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For GRADUATIONS WEDDINGS & PARTIES
$10.50 to $49.50
Representing the Season's
—Newest and Most Advanced Styles.
—Best Materials and Workmanship.
—Most Extraordinary Values.
Standards for which this House has been known 19 years.
B. SCHNEIDER & SON
Headquarters for Graduation, Wedding and Party Dresses
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Thousands of Choice
DRESSES
for Instant Delivery
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PRESENTING a new, versatile collection of exceptionally attractive Frocks in high-character Taffeta, Canton Crepe, Crepe de Chine, Georgette and Drop-Stitch Minuette. Incomparably big Values!
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GARMENT NEWS
MR. BUYER, your trip to New York cannot be successful until you have read this week's GARMENT NEWS, which contains last minute news and Fashions of Women's and Children's Wear, Textiles and Fabrics. Hundreds of suggestions that will help you in your buying.
"Published Tuesday, the Day the Buyer Is in Town."

ARRIVAL OF BUYERS

Arriving Buyers may register in this column by telephoning Bryant 1000.

AKRON, Ohio—M. O'Neil Co.; Miss E. Hallinan, laces, trimmings; 240 Madison Av.
ALBANY—H. W. Whitney & Co.; Mrs. S. Wagner, ready-to-wear; 1,164 B'way (Fellows Buying Corp.).
ALBANY, N. Y.—Troy Underwear Co.; F. Goodman, representing; 128 B'way.
ALBANY, Ga.—Prisant Bros.; I. Prisant, gen. mdse.; Martinique.
ALBANY, N. Y.—Gold Stores; Miss Weinraub, jobs better-grade canton crepe dresses; 366 5th Av., Room 712.
ALLENTOWN, Pa.—F. Heins & Co.; F. Heins, millinery; Martinique.
ALTOONA, Pa.—Kline Bros.; Miss E. M. Noel, muslin underwear, infants' wear; Miss A. B. Snink, laces, embroideries, trimmings, veilings, handkerchiefs; 23 E. 26th (W. T. Knott).
AMSTERDAM, N. Y.—M. Gray, ladies' wearing apparel; Pennsylvania.
ANDERSON, S. C.—Lesser & Co.; S. Lesser, ready-to-wear; Herald Square.
ASHLAND, Ky.—McClintock-Field Co.; S. F. Howell, hosiery, underwear; V. S. Anderson, notions; 256 Church, Room 51 (C. E. Rice Co.).
ALTOONA, Pa.—Louis Bergman; E. J. Reinheimer, coats, dresses; 117 W. 33d (Hoffman & Hartblay).
ANDERSON, Ind.—Fair Dept. Store; N. Spetes, dry goods, genl. mdse.; 1,150 B'way.
ATLANTA, Ga.—E. L. Rhodes Co.; E. Basmajican, silks, velvets, ribbons; Pennsylvania.
ATLANTA, Ga.—H. Kaplan, clothing, furnishing goods; Martinique.
ATLANTA—Davison-Paxon-Stokes Co.; J. V. Welbourn, ready-to-wear; 1,150 B'way (Baer & Lilienthal).
AUGUSTA, Ga.—J. B. White & Co.; A. H. McClure, men's clothing; 23 E. 26th (W. T. Knott).
BALTIMORE—Bernheimer's; J. C. Fenton, jewelry, leather goods, toilet articles, notions, handkerchiefs, music; Pennsylvania.
BALTIMORE—The Leader; Chas. Federleicht, men's furnishings, knit underwear; Pennsylvania.
BALTIMORE—Armstrong, Cator & Co.; L. C. Leatherbury, hats; Martinique.
BALTIMORE—Hutzler Bros. Co.; Miss J. Reagan, gloves, umbrellas; 352 4th Av. McAlpin (Kirby, Block & Fischer).
BALTIMORE—Stewart & Co.; C. H. Collins, silks, velvets, dress goods; Miss D. Dotterweich, women's, misses' dresses; 16 W. 39th.
BALTIMORE—M. Lurie & Co.; P. Daniels, jobs dresses; 117 W. 33d (Hoffman & Hartblay).
BALTIMORE, Md.—L. Greif & Bro.; D. L. Greif, clothing material; 200 5th Av., Room 424.
BALTIMORE, Md.—Hochschild-Kohn Co.; Miss C. H. Fuld, infants', children's wear; Miss P. Louis, toys; 220 5th Av. (F. Atkins).
BALTIMORE, Md.—Bernheimer Bros.; I. Michaels, furnishing goods, underwear, umbrellas; 1,261 B'way (S. Solomon).
BALTIMORE—Brager's; L. L. Brager, job lots silks, cotton goods, linens, woolens; Martinique.
BALTIMORE—Phoenix Underwear Co.; S. Scheim, muslin underwear, women's dresses; 256 Church St.; Martinique.
BALTIMORE—The Leader; C. M. Cahn, notions; Pennsylvania.
BALTIMORE—Hochschild, Kohn & Co.; E. T. Thiele, men's, boys' clothing; 220 5th Av. (F. Atkins).
BALTIMORE, Md.—Armstrong, Cator & Co.; E. E. Taylor, ornaments, velvets; Martinique.
BALTIMORE, Md.—Lamm Bros.; J. C. Lamm, clothing materials; 200 5th Av., Room 1416.
BALTIMORE, Md.—Hutzler Bros.; Mrs. M. Nichols, laces, trimmings; 352 4th Av. (Kirby, Block & Fischer).
BALTIMORE—Bernheimer Bros.; J. Berk, mdse. mgr., women's ready-to-wear, infants', children's wear; 1,261 B'way (S. Solomon).
BALTIMORE—Dorf & Co.; Morris Dorf, piece goods for caps; Pennsylvania.
BALTIMORE—Klein-Moffatt Co.; H. Green, embroideries, laces; McAlpin.
BALTIMORE—Cahn-Coblens Co.; Miss A. V. Decker, jobs silk dresses; Gregorian.
BALTIMORE—American Wholesale Corp.; O. J. Falk, cotton piece goods; 354 4th Av.
BALTIMORE—Levin Bros.; S. Levin, E. J. Flitser, clothing materials; Pennsylvania.
BAY CITY, Mich.—Bay City Cash D. G. Co.; W. F. Diebel, dry goods, ready-to-wear; 120 W. 32d (A. Fantl).
BELMONT, N. C.—W. J. Frances, general mdse.; Martinique.
BELOIT, Wis.—F. J. Bailey & Sons Co.; Mrs. G. Catlin, women's ready-to-wear; Breslin.
BINGHAMTON, N. Y.—Hills, McLean & Haskins; Miss A. Hendrick, coats, suits, notions, furs; Mrs. F. Johnston, toilet goods, fancy goods; W. McLean, W. McLean Jr., women's ready-to-wear, dry goods, carpets, books; 44 E. 23d (J. D. Rothschild & Co.).
BINGHAMTON, N. Y.—Sisson Bros.-Weldon Co.; L. J. McGlynn, silks; Pennsylvania.
BINGHAMTON, N. Y.—Sisson Bros.-Weldon Co.; F. Anderson, draperies, interior decorations, shades; Imperial.
BIRMINGHAM, Ala.—Louis Pizitz D. G. Co.; H. Herrmann, jobs regular dresses; 37 W. 26th (B. F. Levis).
BIRMINGHAM, Ala.—Joseph Loeb Co.; Miss Fox, millinery; 220 5th Av. (Jos. Heilbron).
BISBEE, Ariz.—Frankenberg Bros. & Newman; M. Newman, ready-to-wear; 1,150 B'way (Baer & Lilienthal).
BOSTON—Jordan Marsh Co. Upstairs—Miss K. A. Maddock, misses', children's millinery; Miss McCauley, women's extra size apparel; R. M. Crowley, art embroidery, novelties; E. E. Emery, cotton, French underwear; E. I. Lahty, laces; H. G. Howard, all millinery; E. Daley, women's inexpensive dresses; Miss Thompson, representing; Miss A. K. Gilman, misses', children's apparel; H. Owens, art embroideries, yarns; Miss M. Sweeney, women's tailored suits, high-grade suits; C. Porter, handkerchiefs; Basement—D. Crammond, white goods, hamburgs, aprons; R. J. Trimble, cotton underwear, sweaters; Miss I. Burke, infants' wear; Miss E. Lerman, handkerchiefs; J. A. Keough, men's hats, clothing, youths' clothing; Mr. Wilkins, ladies' millinery; 432 4th Av.
BOSTON, Mass.—R. H. White Co.; Miss Shane, waists, sweaters; Miss Reid, petticoats, underwear, negligees; Mr. Taylor, laces, trimmings, neckwear, veils, handkerchiefs; W. M. Lichtenstein, men's furnishings; 432 4th Av.
BOSTON—C. F. Hovey Co.; Miss Nye, bathing suits; Miss Golden, misses' waists; Miss A. Murphy, women's underpriced dresses; Miss J. O'Callaghan, div. mgr., waists, bathing suits, women's dresses, skirts; 1,164 B'way, 3d floor.
BOSTON—A. Shuman & Co.; Wm. F. Maher, boys' clothing; Prince George.
BOSTON—Chandler & Co.; G. F. Johnson, fur coats; Mrs. Burrill, misses' coats; 240 Madison Av.
BOSTON—Butler's; Mr. Whitman, millinery, toys; 352 4th Av. (Kirby, Block & Fischer).
BOSTON—The Felix Kornfeld Co.; B. G. Tuttle, trimmed, untrimmed hats; 15 W. 39th, Room 701.
BOSTON—Berkshire Remnant Co.; H. Cohen, cotton woolen fabrics; Marlborough.
BOSTON—Wm. Filene's Sons Co. Upstairs—Mr. Bulolck, women's suits; Miss Stack, representing coats and suits; Miss Goodfellow, women's coats; Mr. O'Neil, misses' suits; Miss Jackson, women's stout dresses; Mr. Phillips, division manager, ready-to-wear; Miss Derway, infants' dresses; Miss Hall, women's cotton waists; Miss Reddington, misses' cotton waists; Miss Morrissey, women's skirts; Mrs. McNamee, millinery; Basement—Mr. Quinn, boys' clothing; Miss Dartt, infants' wear; Miss Sweeney, millinery; Mr. Ring, women's, misses' costumes, dresses; Mr. O'Brien, women's, misses' coats, suits; Miss Callahan, silk and muslin underwear; Mr. Levine, children's, juniors', girls' coats, dresses; Margain annex—Mr. Gainsborg, men's clothing; 225 5th Av.
BOSTON—Gilchrist Co. Upstairs—C. W. Downes, silks, dress goods; Basement—A. M. Domb, jobs high-grade Spring suits, coats; Mr. Rafeld, jobs dresses, skirts; Miss F. Rubin, millinery; Miss E. Keltner, samples muslin underwear; G. Winchester, silk, cotton waists, sweaters; Miss R. Rice, hosiery, gloves; 200 5th Av., Room 602.
BOSTON—Max Dichter & Co.; Max Dichter, men's, ladies', children's furnishings; Breslin.
BOSTON—S. L. Ginsburg, coats, suits, dresses; 43 W. 33d (Lapkin & Solomon.)
BOSTON—Sylvia-Coppinger Co.; F. L. Sylvia, dry goods; 54 Leonard.
BOSTON—Freedman & Hornstein; J. Hornstein, ready-to-wear; Brostell.
BRIDGEPORT, Conn.—D. M. Read Co.; C. A. Pilling, domestics, wash goods, men's furnishings, hosiery; W. W. Taylor, toys; 404 4th Av.
BROCKTON, Mass.—J. Edgar Co.; H. E. King, women's apparel; Pennsylvania.
BROCKTON, Mass.—Scudder, Kee & Co.; J. P. Scudder, ready-to-wear; Brostell.
BUFFALO—William Hengerer Co.; J. Morgan, linens, wash goods, flannels; E. J. Backes, women's, children's shoes; Mrs. F. C. Mellon, infants' wear; 16 W. 39th.
BUFFALO—H. Adler & Co.; L. Adler, coats, suits, dresses, skirts; H. Adler, furs, waists, silk, muslin underwear, sweaters, children's wear, hosiery; 370 7th Av. (William Gross & Co.).
BUFFALO—O. J. Dietsche, toys, trunks; Breslin.
BUFFALO—J. J. Siegrist Co.; H. A. Stumpf, rugs and carpets; 3 W. 29th (P. S. Farmer).
BUFFALO—J. N. Adam & Co.; Miss A. B. Neilson, furs; Miss B. B. Mayo, millinery; M. F. Pache, representing; E. O. Kennels, electrical appliances, lamps, fixtures; Mrs. A. D. B. Temple, leather goods; Miss G. Packard, representing; L. Wagner, toys, outdoor goods, pictures; F. S. Brent, mdse. mgr.; 16 W. 39th.
BUFFALO—I. S. Given; A. H. Goldberg, coats, suits, upstairs and basement; 37 W. 26th (B. F. Levis).
BUFFALO—Hens & Kelly Co.; F. Meyer, wash goods, silks, &c.; 1,164 B'way (Fellows Buying Corp.).
BUFFALO—I. S. Given; A. H. Goldberg, coats, suits, basement, coats, suits; 37 W. 26th (B. F. Levis).
BUFFALO—S. O. Barnum & Son Co.; T. J. Brigham, toys; A. Brigham, fishing tackle; Pennsylvania.
CANTON, Ohio—W. N. Zollinger & Co.; C. W. Zollinger, coats, suits, dresses; 171 Madison Av. (R. J. Cronin, Inc.).
CINCINNATI—Mabley & Carew Co.; F. L. Harwood, mdse. manager, silk, cotton dresses; Pennsylvania.
CINCINNATI—L. Rosenberg & Sons; S. Rosenberg, dresses; 370 7th Av. (Wm. Gross & Co.).
CINCINNATI—Ogus, Rabinovich & Ogus; J. A. Wechsler, millinery; 498 7th Av.
CINCINNATI—H. & S. Pogue Co.; J. Robertson, wash dress goods, silks, velvets; 368 5th Av.
CINCINNATI—Jos. Loeb Co.; J. Loeb, millinery; 220 5th Av. (Jos. Heilbron).
CINCINNATI—Artistic Garment Co.; M. Levine, dress goods; Martinique.
CLEVELAND—May Co.; C. E. Elkington, women's neckwear, veilings; G. E. O'Toole, mdse. mgr., basement; A. N. Oldeive, gloves, hosiery, underwear, umbrellas; 37 W. 26th (E. M. Sostman).
CLEVELAND—Wm. Taylor, Son & Co. Basement—Mrs. B. Earl, jobs girls', juniors', misses' wear; Miss E. Klein, waists; E. C. Camper, suits, corsets, dresses; 225 5th Av., Room 823.
CLEVELAND—Krause-Biederman Co.; H. H. Krause, representing; J. Antel, jobs coats, suits, dresses; 233 5th Av. (Hart, Flanagan & Co.).
CLEVELAND, Ohio—H. Bauman, coats, suits; Pennsylvania.
CLEVELAND—M. Hammerschlag & Son; I. Hammerschlag, dresses; Claridge.
CLEVELAND—Bailey Co.; J. Kaplan, jobs dresses, skirts; 1,372 B'way (Affiliated Retail Stores).
CLEVELAND, Ohio—Pollack Cloak and Suit Co.; A. Pollack, cloaks, suits; Cumberland.
CLEVELAND—Ames Co.; C. Mashek, millinery; 120 W. 32d (A. Fantl).
CEDAR RAPIDS—The Killian Co.; —— Lawrence, housefurnishings; 105 Grand (Jay & Co.).
CEDAR RAPIDS—Killian Co.; W. Lawrence, housefurnishings, china; 105 Grand (Jay & Co.).
CHARLOTTE, N. C.—Joseph Loeb Co.; Miss M. Getzug, millinery; 220 5th Av. (Joseph Heilbron).
CHICAGO—Deutsch, Blumenfeld & Strauss; I. Deutsch, infants' and children's wear; Pennsylvania.
CHICAGO—Evans Bros.; H. F. Evans, men's furnishing goods, shoes; York.
CHICAGO—Bishop Garment Co.; M. J. Kurzon, women's wear, furs; 1,123 B'way, Room 815.
CHICAGO—Marshall Field & Co.; Miss E. Bublitz, children's colored wash dresses; Miss F. Anderson, infants' outfitting; Miss E. Holbrook, skirts; 1,107 B'way.
CHESTER, Pa.—Correct Millinery Shop; H. Raffel, trimmed hats; S. Raffel, veilings, children's hats; 30 W. 37th.
CHICAGO—Max Siegel, furs; Pennsylvania.
CHICAGO—Chicago Mail Order Co.; R. G. Rundquist, aprons, house dresses, petticoats, girls' dresses for Spring; M. C. Goldman, silk, wash dresses, waists, middies, skirts; 303 6th Av.
CHICAGO—Gray Garment Co.; Mr. Gray, jobs canton crepe, silk dresses, skirts; 8 W. 29th (National Purchasing Co.).
CHICAGO—Mandel Brothers; E. N. Beals, silks; Mrs. N. Yandell, infants' wear, wrappers, sacques, kimonos, petticoats, house dresses, basement; Miss J. Nichols, millinery; E. Mandel, trimmings, laces, handkerchiefs; 13 E. 22d.
CHICAGO—A. Bishop & Co.; A. H. Rich, furs; McAlpin.
CHICAGO—T. Bear, women's suitings; Herald Square.
CHICAGO—Carson, Pirie, Scott Co.; F. F. Foote, knit underwear; 404 4th Av.; Imperial.
CHICAGO, Ill.—Lipman & Hultquist; A. Hultquist, canton crepe, knit, taffeta dresses, at price; 38 W. 32d (J. Mattes).
CHICAGO—John V. Farwell Co.; A. W. Merritt, upholstery, curtains, bedding, oilcloth; 43 White, 2d floor.
CHICAGO—L. Klein, Inc.; Miss G. Oppenheim, millinery; C. Priest, hosiery, men's furnishings; 1,164 B'way (Fellows Buying Corp.).
CLIFTON FORGE, Va.—Miss M. B. Smith, ready-to-wear; Latham.
COLUMBUS, Ohio—The Fashion; Miss Balter, blouses, sweaters, underwear, petticoats; McAlpin.
COLUMBUS, Ohio—Bornheim & Caheen, Main Street Store; C. Caheen, ready-to-wear, men's furnishings; 115 W. 30th (Weill & Hartmann).
COLUMBUS, Ohio—Bornheim & Caheen High Street Store; L. Bornheim, ready-to-wear; 115 W. 30th (Weill & Hartmann).
CONCORD, N. C.—Paris-Belk Co.; R. K. Black, ladies' ready-to-wear; 120 W. 32d (A. Fantl).
CORNINGS, N. Y.—The Wing, Bostwick Co.; D. J. Bostwick, V. Schoonover, men's clothing, furnishing goods; Pennsylvania.
DALLAS, Texas—Lorch Mfg. Co.; A. Lorch, velour caps, canton crepe dresses; 1,150 B'way (Jos. B. Folz), Room 511.
DAYTON—Louis Traxler Co.; W. K. Sutton, toys; 120 W. 32d (A. Fantl).
DAYTON—Rike-Kumler Co.; J. Donnenfeld, ready-to-wear (basement); 225 5th Av. (Retail Research Assn.).
DENVER—Reuler's Costume Co.; G. J. Reuler, jobs coats, capes; 1,261 B'way (S. Solomon).
DES MOINES, Iowa—Younker Bros.; S. B. Friedman, coats, suits; 303 5th Av., Room 1603.
DETROIT—Crowley, Milner & Co.; H. P. Bartlett, coats, suits; Mrs. L. O. Ralston, assisting; K. T. Crockett, better-grade millinery; W. F. Berry, night wear, collars, gloves; M. Nussbaum, laces, embroideries, handkerchiefs, neckwear; M. Landsberg, boys' two-pants suits, wash suits, men's trousers; Miss O. Kircher, leather goods, jewelry; Miss B. Krueck, art needlework, silk lamp shades, gifts; Miss Curtis, assisting; Miss A. Golding, bungalow aprons; 120 W. 32d (A. Fantl).
DETROIT, Mich.—Elliott-Taylor-Woolfenden Co.; H. A. McDonald, dress goods, silks, velvets; 220 5th Av. (F. Atkins).
DETROIT, Mich.—M. Starr, hosiery, underwear, sweaters; Claridge.
DETROIT, Mich.—Autlet Co.; C. Berlin, cloaks, suits, dresses; 151 W. 26th; Pennsylvania.
DETROIT—J. L. Hudson Co.; Mrs. E. A. Burke, misses' dresses; Miss Norton, assisting; 225 5th Av. (Retail Research Assn.).
DETROIT—Burnham, Stoepel & Co.; A. W. Lind, silks, wash goods, dress goods; 43 Leonard, Room 404 (R. R. Miner).
DETROIT—Wayne Cap Co.; M. Aronsson, men's, boys' cloth caps; 32 W. Houston St. (M. Shapiro).
DETROIT—Frank & Seder Co.; Miss M. Murray, waists, sweaters; 1,372 B'way (Affiliated Retail Stores).
DUBUQUE, Iowa—Roshek Bros. Co.; W. O. Wulkow, boys' children's wool, straw hats; 48 E. 25th.
EASTON, Pa.—The Bon Ton; L. Scheff, coats, suits, dresses; 117 W. 33d (Hoffman & Hartblay).
ELKHART, Ind.—H. B. Sykes Co.; F. L. Becht, linens, white goods; H. F. Burkhardt, ribbons, braids, buttons; 370 7th Av. (Munser-Mann Co.)
ELMIRA, N. Y.—S. F. Iszard Co.; H. G. Chamberlain, furniture, carpets, rugs, shades, linoleums, draperies, pillows, window curtains, toys; 404 4th Av.
EUFAULA, Ala.—Berringer Bros.; N. A. Berringer, gen. mdse., carpets, rugs; Martinique.
EVANSVILLE, Ind.—A. P. Lehr & Son; T. J. Gleason, dress and wash goods, silk, cotton piece goods; 1,164 B'way (Fellows Buying Corp.); Grand.
FALL RIVER, Mass.—R. A. McWhirr Co.; E. B. Mills, toys; 404 4th Av.
FORT WORTH—W. C. Stripling Co.; H. Scarborough, ready-to-wear; 333 7th Av. (J. M. Biggins).
FORT WAYNE, Ind.—Steele-Myers Co.; F. L. Hornig, notions, toilet goods, ribbons, leather goods; 1,170 B'way (Pond & Dunn).
GLENS FALLS, N. Y.—F. W. Wiley, F. J. Lyman, ready-to-wear; Martinique.
GREENBURG, Pa.—E. I. Cohen; ready-to-wear, millinery; Herald Square.
HARRISBURG, Pa.—Kaufman's Underselling Store; J. T. Morris, men's, boys' clothing, hats; 37 W. 26th (B. Levis).
HARTFORD, Conn.—Sage, Allen & Co.; J. Powers, toys; 404 4th Av.
HAZLETON, Pa.—P. Deisroth's Sons; A. Deisroth, ready-to-wear; 134 W. 32d (C. S. Logan).
HAZELTON, Pa.—B. Schankweiler; Miss G. McNelis, ready-to-wear; Martinique.
HORNELL, N. Y.—Tuttle & Rockville Co.; D. J. McGuire, coats, suits, dresses, waists; C. N. Gardner, representing; Breslin.
HORNELL, N. Y.—C. F. Babcock Co.; Miss T. Cook, neckwear, embroideries; 105 Grand (Jay & Co.); Pennsylvania.
HOUSTON, Texas—Grand Leader; S. Kleban, dresses; 1,372 B'way (Affiliated Retail Stores).
INDIANAPOLIS—L. S. Ayres & Co.; E. L. Goldberg, millinery, ready-to-wear, basement; Mrs. T. Cahill, infants', children's wear; J. Curran, shoes, basement; 225 5th Av. (Retail Research Assn.).
INDIANAPOLIS—H. P. Wasson & Co.; Miss M. E. Sadler, coats, suits; Miss M. Chaney, muslin underwear, house dresses; Miss A. Simon, dresses; 120 W. 32d (A. Fantl).
INDIANAPOLIS—Efroymson & Wolf; D. Utterson, toys, housefurnishings, basement; D. W. Ritter, men's furnishings; 120 W. 32d (A. Fantl).
JACKSONVILLE, Fla.—Kohn-Furchgott Co.; J. Lew, toys; 23 E. 26th (Mdse. Reporting Co.); Navarre.
JOHNSTOWN, Pa.—Penn Traffic Co.; S. Succop, house furnishings, toys, china; 134 W. 32d (C. S. Logan).
KANSAS CITY—Smith-McCord-Townsend Co.; F. C. Barbee, dress goods, wash goods, silks; 72 Leonard, Room 604 (H. W. Fitzhugh).
KANSAS CITY, Mo.—F. Frankel & Co.; N. Allmayer, millinery; 411 5th Av.
KANSAS CITY, Mo.—Spalding Cloak Co.; R. S. Fink, ready-to-wear; 303 5th Av.
KANSAS CITY, Mo.—Harris Fashion Shop; M. S. Seidler, ready-to-wear; 370 7th Av.
KANSAS CITY, Mo.—Harris Fashion Shop; M. S. Seidler, ready-to-wear; 370 7th Av.
KANSAS CITY—Jones Store; Mrs. E. M. Whitford, corsets, infants' wear; 23 E. 26th (W. T. Knott).
KINGSTON, N. Y.—The Rose Stores; M. Erwin, coats, suits; 3 W. 29th, Room 500.
LACONIA, N. H.—Oscar A. Leugee, general mdse.; Collingwood.
LANCASTER, Pa.—Watt & Shand Co.; Miss A. B. Kauffman, muslin underwear, infants' wear; P. Watt Jr., blankets; H. B. Kline, toys; 432 4th Av.
LANCASTER, Pa.—Hager & Brother; W. U. Hitchcock, toys; 404 4th Av.
LAWRENCE, Mass.—A. B. Sutherland Co.; D. F. Betg, blankets; J. A. Donovan, toys, dolls; 432 4th Av.
LEBANON, Pa.—Haak Brothers; W. Haak, general mdse.; Breslin.
LIMA, Ohio—Carter & Carroll; Miss A. Connair, infants' wear, laces, neckwear, trimmings; Pennsylvania.
LOS ANGELES—A. Hamburger & Sons; F. Emmerick, silks, dress goods; 225 5th Av. (I. S. Farian).
LYNN, Mass.—Goddard Brothers; C. W. Faulkner, blankets; 432 4th Av.
MARTINSBURG, W. Va.—Perfection Garment Co.; J. R. Poland, muslin underwear; Imperial.
MEMPHIS—Bry-Block Merc. Co.; J. B. Caradine, jobs skirts, sweaters, waists, children's gingham dresses; 1,261 B'way (S. Solomon).
MEMPHIS, Tenn.—B. Lowenstein & Bro.; H. J. Neff, toys; 120 W. 32d (M. H. Gradwohl).
MIDDLETOWN, Conn.—James H. Bunce Co.; C. W. Cramer, ladies' apparel, corsets, &c.; 404 4th Av.
MIDDLETOWN, Conn.—The Paris, Inc.; A. Oderhols, mdse. mgr., women's, misses' ready-to-wear; Latham.
MIDDLETOWN, Conn.—J. H. Bunce Co.; Miss K. M. Riordan, toys; 404 4th Av.
MILWAUKEE—Blumenfeld, Locher & Co.; Miss K. Laubenheim, pattern hats; J. L. Locher, millinery; T. Seelig, untrimmed hats; 17 W. 38th; Breslin.
MILWAUKEE—B. Rosenberg Co.; B. Rosenberg, ready-to-wear; S. J. Silverberg, dresses; 38 W. 32d.
MILWAUKEE, Wis.—S. E. Heller Co.; S. E. Heller, millinery, women's ready-to-wear; 172 Madison Av.
MILWAUKEE, Wis.—Gimbel Brothers; Miss S. B. Kneeland, women's canton, crepeknit, three-piece dresses; L. Marks, women's canton, crepeknit, three-piece dresses; B'way and 32d (N. Y. office).
MILWAUKEE, Wis.—Dorsen Dry Goods Co.; Mrs. S. Dorsen, Summer furs, popular-priced trimmed hats, better kind, millinery novelties; 1,133 B'way, Room 1314.
MILWAUKEE—Gimbel Brothers; Miss B. Sadek, toilet articles; B'way and 32d (N. Y. Office).
MILWAUKEE—Fields'; Miss L. Sacks, jobs skirts; 1,140 B'way, Room 604.
MINNEAPOLIS, Minn.—L. S. Donaldson Co.; C. E. Fisher, silverware, toilet goods, jewelry; 240 Madison Av. (Syndicate Trading Co.).
MINNEAPOLIS—E. E. Atkinson Co.; E. H. Mills, skirts, furs; 10 E. 32d; Imperial.
MINNEAPOLIS—Dayton Co.; B. H. Wilson, men's furnishings; P. J. Lundgren, misses' wear; Mrs. C. Lincoln, assisting; Mrs. M. Smith, coats; 225 5th Av. (Retail Research Ass'n).
MINNEAPOLIS—Powers Merc. Co.; J. Robertson, wash dress, white goods, linens, domestics, flannels, blankets, comforts; Miss M. F. Roe, art goods; S. Knight, men's furnishings; 16 W. 39th.
NASHVILLE—Castner-Knott D. G. Co.; Miss A. Cooper, millinery; 23 E. 26th (W. T. Knott).
NASHVILLE, Tenn.—National Hat and Glove Co.; A. Eskind, hats, gloves; Pennsylvania.
NASHVILLE, Tenn.—L. Jonas & Co.; S. Marks, flowers, feathers; 1,140 B'way.
NEW BEDFORD, Mass.—New Bedford D. G. Co.; George Turner, toys; 404 4th Av.
NEW HAVEN—Shartenberg & Robinson; A. A. Breton, toys; 404 4th Av.
NEW HAVEN—Gamble-Desmond Co.; J. T. Baird, blankets; S. J. Neally, toys, dolls; 432 4th Av.
NEW ORLEANS—Maison Blanche Co.; F. M. Taylor, housefurnishings, china, toys, &c.; 120 W. 32d (M. H. Gradwohl).
NIAGARA FALLS, N. Y.—Rose Stores; Mr. Friedberg, silks, dresses, wash dresses, rugs, domestics; 3 W. 29th, Room 500.
NIAGARA FALLS, N. Y.—The Rose Stores; Mr. Lampson, suits, extra sizes; 3 W. 29th, Room 500.
NORRISTOWN, Pa.—H. C. Warner, dry goods; 105 Grand (Jay & Co.).
NORRISTOWN, Pa.—J. E. Block & Bro.; J. E. Block, S. Block, carpets; Pennsylvania.
NORTH ADAMS, Mass.—Max Wein, ready-to-wear; 303 5th Av. (J. J. Roeder); Room 1717.
NORWICH, Conn.—Reid & Hughes Co.; G. Gifford, toys; 404 4th Av.
NORWICH, Conn.—Porteous & Mitchell Co.; A. Mitchell, 4th, blankets; E. Rouleau, toys, dolls, toys; 432 4th Av.
OMAHA—Burgess-Nash Co.; M. Seltenbach, ready-to-wear (basement); 200 5th Av.
OMAHA—J. L. Brandeis & Sons; Miss L. Cohen, children's wear; 212 5th Av.
PHILADELPHIA—Stewart's; Miss Kowitz, coats; 120 W. 32d (A. Fantl).
PHILADELPHIA—Fink Co.; E. S. Fink, boys' suits, hats, blouses; 1,372 B'way (Affiliated Retail Stores).
PHILADELPHIA—Stewarts'; Mr. Comins, suits; I. Blauner, jobs dresses; 120 W. 32d (A. Fantl).
PHILADELPHIA—Fink Co.; Miss Grossman, waists; J. Cohen, coats, suits; 1,372 B'way (Affiliated Retail Stores).
PHILADELPHIA—N. Snellenburg & Co.; Miss C. Lowenstein, misses', juniors', girls' wear; 1,261 B'way (S. M. Goldberg).
PHILADELPHIA—Blauner's; I. J. Sachs, children's wear; Miss R. Phillips, boys' suits (up to 8 years); L. Weinstein, skirts; H. Sprintz, gingham dresses; 120 W. 32d (A. Fantl).
PHILADELPHIA—Frank & Seder Co.; Miss Hafner, waists, sweaters; 1,372 B'way (Affiliated Retail Stores).
PHILADELPHIA—N. Snellenburg & Co.; S. Goldberg, ready-to-wear; 1,261 B'way.
PHILADELPHIA—M. Norwich & Son; H. A. Norwich, piece goods, suits; 1,182 B'way, Pennsylvania.
PHILADELPHIA—M. Fuhrman, woolens; Bristol.
PHILADELPHIA—Tesher, Warner Dry Gds. Co.; H. R. Farrell, dress gds., woolens; Latham.
PHILADELPHIA—Fink Co.; H. Gurary, jobs suits, dresses, bungalow aprons, basement; 1,372 B'way (Affiliated Retail Stores).
PHILADELPHIA—W. Hodges & Co.; W. M. Hodges, housefurnishing goods; Latham.
PHILADELPHIA—J. Wanamaker; W. Young, furniture; B'way and 10th St., Imperial.
PHILADELPHIA—E. Gutman & Sons; J. Gutman, jobs men's woolens; 3 W. 29th (M. M. Goldberg & Co.).
PHILADELPHIA—Feingold & Slepin; M. Feingold, B. Slepin, woolens; 1,182 B'way, Room 1501.
PITTSBURGH—Campbells; L. C. Scott, carpets, upholstery, toys, dolls; B. J. Allen, domestics, blankets; 432 4th Av.
PITTSBURGH—Boggs & Buhl; Miss E. Doerge, leather goods; Miss A. Adair, notions; W. Merickle, men's, boys' hats; 1,140 B'way.
PITTSBURGH—Kaufmann's Dept. Store; Miss M. Hyde, ribbons; 1,261 B'way (M. A. McNulta).
PITTSBURGH—Imperial Skirt Co.; D. Alpern, mfrs. house dresses; Herald Square.
PITTSBURGH—Kaufmann's Dept. Store; I. Hohenstein, men's clothing; Mrs. L. M. Miller, neckwear; 1,261 B'way (M. A. McNulta).
PITTSBURGH—McCreery & Co.; L. S. Cohen, wash goods; Miss L. Hansen, waists; R. J. Cotta, gloves, hosiery; J. E. Davies, silks; 23 E. 26th (W. T. Knott).
PITTSBURGH—Rosenbaum Co.; J. M. Winters, representing; Mrs. N. Kerr, women's coats; Miss F. Lipsich, jobs dresses; Miss M. McCrohan, waists, sweaters; 120 W. 32d (A. Fantl).
PITTSBURGH—Campbell's; A. T. Bowers, ready-to-wear; 432 4th Av.
PITTSBURGH—Bagran Brothers; N. Bagran, dry goods; Pennsylvania.
PITTSBURGH—McCreery & Co.; J. D. Burnett, mdse. mgr.; 23 E. 26th (W. T. Knott); Pennsylvania.
PITTSBURGH—Lewin-Neiman Co.; H. A. Koch, Miss Dolan, silk waists; Miss Kessler, purses; Miss K. Broderick, petticoats; 1,372 B'way (Affiliated Retail Stores).
PORTLAND, Me.—Eastman Brothers & Bancroft Co.; Miss M. Pillsbury, art embroidery, stationery; J. L. Clark, toys; 404 4th Av.
PORTLAND, Me.—Porteous, Mitchell & Braun Co.; A. L'Homme, blankets; C. W. Conant, toys, dolls; 432 4th Av.
PORTLAND, Ore.—Meier & Frank Co.; W. C. Heffelfinger, hosiery, knit underwear, notions, kid gloves; 212 5th Av.
PORTLAND, Me.—Porteous, Mitchell & Braun; W. D. Eakeman, coats, suits, waists, furs; Miss T. White, coats, suits; Miss M. Wortman, representing; 432 4th Av.
PORTSMOUTH, Ohio—Anderson Bros. Co.; R. W. Anderson, cotton goods, ribbons, trimmings; 171 Madison Av. (R. J. Cronin, Inc.).
POUGHKEEPSIE, N. Y.—Luckey, Platt & Co.; Miss M. B. Bates, coats, suits, furs; 220 5th Av. (F. Atkins).
PROVIDENCE—J. Samuels & Brother; Miss S. Wasserman, infants' wear; 120 W. 32d (A. Fantl).
PROVIDENCE—Caesar Misch, Inc.; G. Walder, ready-to-wear; 1,170 B'way (W. H. Montgomery).
RALEIGH, N. C.—S. Glass, ready-to-wear; Marlborough.
READING, Pa.—Kline, Eppihimer & Co.; R. T. Lenhart, blankets; F. M. Reiser, toys, dolls; 432 4th Av.
READING, Pa.—Kline, Eppihimer & Co.; J. Stroup, silks; 432 4th Av.
READING—Moyer's Home Store; M. Moyer, coats, suits, dresses; 117 W. 33d (Hoffman & Hartblay).
READING—C. K. Whitner & Co.; W. K. Cotterell, toys; 404 4th Av.
RICHMOND, Va.—Miller & Rhoads, Inc.; Mrs. T. C. Sullivan, laces, trimmings; 432 4th Av. (Dry Goods Union).
RICHMOND, Va.—Miller & Rhoads Co.; R. B. Underwood, men's furnishings, knit underwear; 432 4th Av.
RICHMOND—Cohen Co.; P. Davis, men's wear, toys, bedding, basement; 1,150 B'way (Baer & Lilienthal).
RICHMOND—Freed Co.; S. J. Freed, suits, coats; 253 5th Av. (Hart, Flanagan & Co.).
ROANOKE, Va.—Kohen Co.; W. Kohen, women's, children's ready-to-wear, millinery; Pennsylvania.
ROANOKE, Va.—F. B. Thomas & Co.; J. F. Lee, mdse. mgr.; J. M. Logan, hosiery, underwear, notions; 256 Church, Room 51 (C. E. Rice Co.).
ROCHESTER, N. Y.—Sloan, Levy & Co.; H. J. Sloan, woolens, trimmings; Imperial.
ROCHESTER, N. Y.—Duffy-Powers Co.; Miss S. Snyder, corsets, basement; 1,261 B'way (S. Solomon).
ROCHESTER—B. F. Forman Co.; C. W. Herman and Mrs. V. Brugler, dresses; 225 5th Av. (Retail Research Assn.).
ROCKY MOUNT, N. C.—Belk & Hudson Co.; Miss B. Boyd, millinery; 120 W. 32d (A. Fantl).
ST. LOUIS—Scruggs-Vandervoort-Barney; C. Lowenstein, blankets, comforts; F. W. Ganzman, silks, dress goods; Miss A. Wolff, art needlework; R. R. Brown, notions; Miss Garmon, assisting laces, embroideries, neckwear, veilings; 225 5th Av. (Retail Research Assn.).
ST. LOUIS—Famous & Barr Co.; W. H. Wingfield, silks, dress goods; H. H. Rogers, silks, dress goods, basement; J. Feinberg, men's, boys' clothing, basement; 37 W. 26th (E. M. Sostman).
ST. LOUIS—B. Nugent & Bro. D. G. Co.; Miss M. A. Magreevy, jobs better dresses; Miss J. Drohan, suits; 1,372 B'way (Affiliated Retail Stores).
ST. LOUIS, Mo.—Stix, Baer & Fuller D. G. Co.; L. Baer, pongee, crepe de chine waists, children's gingham dresses, kimonos; 1,107 B'way, 8th floor.
ST. LOUIS, Mo.—Meyer, Mueller, Goodman Mfg. Co.; G. R. Miller, knitted neckwear, neckwear, mufflers; Imperial.
ST. LOUIS—Stearns's Apparel Co.; I. H. Kopf, tween suits, fitch, mink, Jap. weasel capes, stoles; 253 5th Av. (Hart, Flanagan & Co.).
ST. LOUIS, Mo.—S. Schultz Garment Co.; S. Schultz, coats, suits, furs, millinery; 303 5th Av.
ST. LOUIS—Famous & Barr Co.; T. D. Page, ready-to-wear, basement; 37 W. 26th (E. M. Sostman).
ST. LOUIS—Ollan Dress and Waist Co.; L. G. Ollan, sport, cotton dresses; 134 W. 32d (L. Weber & Co.).
ST. PAUL, Minn.—S. Sommers & Co.; F. J. Miller, china, glass, crockery; Pennsylvania.
ST. PAUL, Minn.—Bannon Bros.; R. W. Orcutt, jewelry, fancy goods, art goods; Miss A. J. Hollem, corsets, muslin, infants' wear; H. C. Stoppelbein, clothing; J. Block, coats, suits, waists; F. G. White, silks, dress, wash goods; 352 4th Av. (Kirby, Block & Fischer).
ST. PAUL—The Golden Rule; G. M. Diehl, curtains, drapery fabrics; 3 W. 29th.
ST. PAUL, Minn.—Mannheimer Bros.; Miss R. Berkheimer, millinery; 200 5th Av., Room 514.
SAGINAW, Mich.—D. E. Hickey & Co.; D. E. Hickey, ready-to-wear; Imperial.
SALEM, Mass.—William G. Wepper Co.; M. Van H. Densmore, toys; 404 4th Av.
SANDUSKY, Ohio—W. Seitz Sons; F. J. Seitz, woolens; Hermitage.
SAN FRANCISCO—The Emporium; Mrs. F. Priem, furs; 225 5th Av. (Retail Research Ass'n).
SCRANTON, Pa.—Clarke Bros.; Miss M. Barrett, millinery; Collingwood.
SCRANTON, Pa.—M. Kaplan, carpets, furniture; Martinique.
SEATTLE—The Bon Marche; A. McIntosh, floor coverings, pictures, picture frames, draperies, lamps, shades; 225 5th Av. (Retail Research Ass'n).
SPARTANBURG, S. C.—Aug. W. Smith Co.; H. F. McGhee, ready-to-wear; J. B. Lyles, hosiery, nit goods, piece goods; 1,150 B'way (Baer & Lilienthal).
SPRINGFIELD, Mass.—Meekins, Packard & Wheat Co.; G. B. Pierce, laces, embroideries, &c., gloves, notions, jewelry, toilet goods; D. E. Gallaher, mdse. mgr.; R. H. Stearns, toys, dolls; 432 4th Av.
SPRINGFIELD, Mo.—Herr Stores Co.; W. P. Gelabert, men's shirts, boys' clothing; 333 7th Av. (J. M. Biggins).
STAUNTON, Va.—Bryan's Dept. Store; J. H. Ryan, mdse. manager; R. S. Blakemore, ready-to-wear; 1,182 B'way; Breslin.
STEUBENVILLE, Ohio—The Munker Co.; Miss N. Schell, millinery; 32 W. 35th (Jay & Co.).
SUMTER, S. C.—O'Donnell's; S. Saunders, dry goods, notions, shoes, ready-to-wear; 1,182 B'way; Breslin.
TOLEDO—Lasalle & Koch; Miss B. Siedenberg, waists, sweaters; B. S. Norton, rugs, carpets; 225 5th Av. (Retail Research Ass'n).
TOLEDO—Lion D. G. Co.; E. Munro, toys, housefurnishings; 23 E. 26th (W. T. Knott).
TROY, N. Y.—W. H. Frear & Co.; C. W. Frear, wash and white goods, umbrellas, embroideries; Pennsylvania.
TROY, N. Y.—W. H. Frear & Co.; A. Hebet, trunks, bags; Herald Square.
TROY, N. Y.—Wollman's, Inc.; Miss L. A. Dawson, ready-to-wear, merchandise manager; McAlpin.
TROY, N. Y.—Muhlfelder & Myers; Fred Muhlfelder, millinery, ladies' furnishings; Elks' Club.
WASHINGTON—Woodward and Lothrop, Inc.; Miss B. C. Lockhead, sweaters, waists (downstairs store only); 334 4th Av.
WASHINGTON—S. Kann Sons Co.; T. F. Flannin, notions, jewelry; 432 4th Av.
WASHINGTON, D. C.—The Hecht Co.; M. Kadden, women's silk sweaters, hosiery; 1,150 B'way, Baer & Lilienthal).
WASHINGTON, D. C.—M. Goldenberg, D. L. Frank, coats, dresses; Pennsylvania.
WASHINGTON, D. C.—F. R. Lalliffe; Miss A. G. Osing, waists; 10 E. 32d.
WATERBURY, Conn.—Reid & Hughes Co.; A. K. Burnham, toys; 404 4th Av.
WATERLOO, Iowa—Mendelson's Cloak Shop; J. M. Mendelson, ready-to-wear; Latham.
WAYNESBORO, Va.—White Bros.; Miss L. Fauber, neckwear, ribbons, children's, infants' wear; Latham.
WHEELING, W. Va.—Geo. Stifel Co.; Miss I. Gingher, millinery; 120 W. 32d (A. Fantl).
WILKES-BARRE, Pa.—Blum Brothers; L. Blum, H. Blum, ready-to-wear; 303 5th Av.
WINSTON-SALEM, N. C.—Gilmer D. G. Co.; A. Greech, cloaks, suits; S. Vorenberg, notions, stationery, jewelry, leather goods, toilet, fancy goods; 44 W. 18th.
WOONSOCKET, R. I.—Harris & Mowry Co.; Miss C. Silk, gloves, laces, neckwear; Miss E. Burbank, notions, embroideries; J. W. Chaput, kitchen furnishings, stationery; 404 4th Av.
WORCESTER, Mass.—J. C. MacInnes Co.; T. J. Fitzpatrick, domestics, flannels, blankets, linens; 432 4th Av.
WORCESTER, Mass.—Barnard, Sumner & Putnam; A. W. Hawes, muslin underwear, infants' wear, art goods; 404 4th Av. (D. G. Alliance).
WORCESTER, Mass.—A. I. Ascher & Son; A. Ascher, gingham dresses, canton crepe; 25 W. 33d (L. Abramson Co.).
WORCESTER, Mass.—Barnard, Sumner & Putnam Co.; R. Ilsley, toys; 404 4th Av.
YOUNGSTOWN—Strouss-Hirshberg Co.; H. Lowitz, silks; 1,150 B'way (Baer & Lilienthal).
Co.; Miss N. M. Brown, corsets, muslin underwear; 1,150 B'way (Baer & Lilienthal).
YORK, Pa.—James McLean & Sons; G. H. Klinedinst, blankets; H. M. Miller, toys, dolls; 432 4th Av.
YORK, Pa.—Correct Millinery Shop; H. Raffel, trimmed hats; S. Raffel, children's hats, veiling; 30 W. 37th.
YORK, Pa.—F. J. Rowan, gen. mdse.; Imperial.
ZANESVILLE, Ohio—A. E. Starr Co.; A. J. Baerstein, ready-to-wear; 1,150 B'way (Baer & Lilienthal).

RARE OLD LAW BOOKS SOLD FOR $36,499

Justice Benedict's Collection Is Auctioned at American Galleries.

The collection of old law books relating to Colonial America, owned by Russell Benedict of Brooklyn, Justice of the Supreme Court of New York, was sold yesterday at the American Art Galleries. The afternoon session brought $6,539.50 and that of last evening $29,959.50. The total for the day was $36,499. Representatives of the Massachusetts State Library, New Hampshire Historical Society, New York State Library, Congressional Library, Columbia College Law Library, Bar Association of New York and Harvard Law School were among the buyers.

The number of examples printed by the early New York printers, especially those by William Bradford, the first New York printer, was remarkable in its extent, there being no less than twenty-six imprints by William Bradford, sixteen by Hugh Gaine, sixteen by James Parker, fourteen by W. Weyman, five by John Peter Zenger and seven by John Holt.

H. H. Frost Jr. paid the highest price of the entire sale, $3,000, for the "Laws and Acts of New York State," printed by William Bradford in 1694. It is the first compiled laws of New York, with the manuscript note of resolutions of the House, authorizing the publication, laid in. It is the only copy known to be in a private collection.

James F. Drake gave $2,100 for "The Laws of New York," printed by Bradford in 1710. It is the rare second revision of the laws. It came from the De Puy Library. The New York State Library paid $1,500 for another copy of this work.

Among the other items sold last evening were the following:

No. 298—The Charter of the City of New York, printed by John Peter Zenger in 1735, the rare so-called Montgomerie Charter; bought on order.......$550
No. 336—Laws of New York, 1713, Bradford imprint, rare third revision; Harvard Law School.......$600
No. 331—Laws of New York, 1719, Bradford imprint, rare fourth revision; New York State Library.......$950
No. 342—"November Session," 1751, printed by James Parker, only perfect copy known, the William Smith Jr. copy; New York State Library.......$550
No. 348—"December Session," 1753, printed by James Parker, the only known copy; New York State Library.......$500
No. 373—New York Ordinances, 1761-68, printed by Hugh Gaine, five rare proclamations; H. H. Frost Jr.......$650
No. 438—"Laws of Pennsylvania," 1714, printed by Andrew Bradford, first collected laws of that province; H. H. Frost Jr. $1,000

The highest price at the afternoon session was $1,000 paid by H. H. Frost Jr. for "The General Laws and Liberties of the Massachusetts Colony," printed at Cambridge in 1672. Only four other copies are known. Morris, agent, gave $850 for "Acts and Laws of Massachusetts," Boston, 1692. Mr. Frost obtained for $650 the "Acts and Laws of Massachusetts," 1699.

Wholesale Only

"McCall's Street" Bows to "Kitzinger Street"

A visitor to our stockroom remarked, "One wouldn't think there were as many women as there are coats and suits on your racks here."

Yet any single week's business would sweep these racks clean, for it takes thousands of coats and suits daily to meet the demands of merchants who sell our garments to *enough women* to fill *two* streets stretching solidly across the continent.

The Reason—VALUES!

HARRY KITZINGER & CO.
1333 BROADWAY, NEW YORK CITY
LEADERS IN THE INDUSTRY FOR MORE THAN A QUARTER CENTURY

COATS $3.75 to $59.75 — **SUITS** $7.75 to $49.75
For maid or matron

Junior, Children's and Infants' coats on the racks, too!

WHOLESALE ONLY
MAX SCHWARZ
Textile Corporation
122-124-126 Fifth Avenue, New York

Complete Lines of Ginghams Dotted Swiss Swiss Organdies
are always to be found here because we are
Direct Importers
You will find many interesting novelties in our displays of beach cloths, ramies and light and heavy fabrics, domestic, colored and white organdies.

Wholesale Only
COATS CAPES WRAPS $3.75 to $16.75
Season's Newest Fabrics on the Racks for Delivery
Strongest Popular Price Line Shown
Juliet Cloak Co.
151 West 26th Street

Wholesale Only
TWEED SUITS
silk lined
$13.75 to $16.75
On Hand For Immediate Delivery
M. W. Levine & Co.
45-51 West 25th St.

Wholesale Only

A COMPLETE REORGANIZATION IN OUR FACTORY FACILITIES

And the Engagement of the Best Skill and Modern Methods in the Needle Industry Has Made Ours

"THE NON-COMPETITIVE LINE"
OF
LADIES', MISSES' & JUNIORS' COATS & SUITS

Best Ever Shown in the History of our Business
Thousands Sold Daily off the Rack
Never Before has our Line Won Such Praise for

WORKMANSHIP—STYLES—VALUES

ROTHSTEIN & NELSON
ROTHSTEIN-NELSON BLDG.
129-131 W. 29th ST., N. Y.

Wholesale Only
HOLSTEN YOUNG
AND COMPANY
MANNISH TOP COATS
SPORT COATS & CAPES
RAINWEAR COATS
34-36-38 West 27th St., New York

Wholesale Only
TWEED SUITS IN SPORT SHADES
Tailored and Peau de Cygne lined.
$15.75 to $16.75
COATS CAPES WRAPS
PLAIDS AND TWEEDS
LEATHER COATS KNICKER TOGS
LEO F. STURM
8 West 30th St. Telephone Longacre 4730.

SPLENDID OPPORTUNITY FOR A MAN
who can invest $15,000 to connect with an established dress jobber.
This is worth investigating.
G. L., 300 Times.

STATE GASOLINE TAX PLAN SEEN AS UNFAIR

Secretary of Many Automobile Interests Says One-Cent Levy Would Be "Last Straw."

TRUCKMEN HERE FEAR RUIN

Neither They, Nor Merchants, Nor Public Can Bear Any Cost Increases, Is Their Stand.

The proposed State tax of 1 cent a gallon on gasoline, suggested by the State Tax Commission in a report to be made public at Albany tonight, was attacked as unjust yesterday by persons interested in the automobile and allied industries.

Harry Meixell, Secretary of the Motor Vehicle Conference Committee, representing the Automobile Chamber of Commerce, the National Automobile Dealers' Association, the American Automobile Association, the Rubber Association of America and the Motor and Accessory Manufacturers' Association, said the proposed tax would be "the proverbial last straw."

"There is a gasoline tax on the statute books of fifteen States now," Mr. Meixell said, "and the general characteristic of the tax is that its imposition is not accompanied by the diminution or removal of other taxes on motor vehicles. In other words, it is a super-tax. This belies the theory that from the standpoint of equity the gasoline tax is the fairest tax, because the heavier the car and the larger the mileage the more gasoline is consumed.

"Not only is that the case, but there is also the objection that the gasoline tax is discriminatory against the internal combustion engine in favor of the steam and electric driven vehicles. Another objection to the tax is that the experience of a number of States is that the cost of collection is out of all proportion to the return. Unless there are all kinds of safeguards and complicated administrative machinery there will be lots of evasions. The tax would also be detrimental to the interests of the gasoline dealers in this State, because it would result in large purchases of gasoline in neighboring States, where there is no tax. The main argument against the gasoline tax, however, is that it is simply one more form of taxation of motor transportation."

J. J. Riordan, President of the United States Trucking Corporation, said:

"The trucking concerns cannot stand any further taxes. This tax has been proposed several times, but I cannot believe that it will be accepted. It is just another case of the up-State crowd trying to put over something more on New York."

Thomas F. Barry, Secretary of the Merchant Truckmen's Bureau, representing about 70 per cent. of the trucking interests in this city, said that he bureau was strongly opposed to the plan for putting any tax on gasoline, because neither the truckmen nor the merchants nor the public could tolerate any increased costs, which, he said, the tax would compel.

"The high trucking costs and the low trucking rates have already driven many truckmen out of business. The tax is unnecessary, in view of the statement by the Miller Administration that State expenditures have been reduced."

CITY TO DROP 36 MEN TODAY.

Richmond Employes May Fight Borough President's Proposed Dismissal

Thirty-six city employes in the Borough of Richmond will be dropped from the pay roll today, it was announced yesterday by Matthew J. Cahill, President of the Borough. The announcement came as a big surprise to the men and to the Bureau of Engineering, where they are employed. The Borough President would not comment on his proposed action.

Lack of work was given last night as the cause of the contemplated dismissal. The men are all protected by civil service and were provided for in the 1922 budget. The men held an informal meeting and decided to take their dismissal to the courts.

RECEIVER FOR CO-OPERATIVE

Pacific League Asks Court Action, Alleging "Internal Discord."

SAN FRANCISCO, Cal., Feb. 27.—The management of the Pacific Co-operative League, operating forty-three general merchandise stores in California, Oregon, Nevada, Arizona and New Mexico petitioned for a receiver today in the United States District Court. The league has done an annual business of $3,000,000.

Ernest O. F. Ames of San Francisco, President of the league, in a statement, said the league was "perfectly solvent, but is forced to this action because of internal discord."

He said that "unwarranted and destructive interference" have endangered the business and rendered it incapable of meeting its present obligations. He declared the difficulties were only temporary.

The league's capitalization is $1,000,000 and assets are said to total three times the liabilities.

BUSINESS RECORDS.

In Town.

MOSHER & WALLACE.—A petition in bankruptcy was filed yesterday against William J. Mosher and Forrest W. Wallace, composing the firm of Mosher & Wallace, stock brokers, at 33 Broadway, by the Gilbert-O'Farrell Printing Company on a claim of $911. Judge Learned Hand appointed Louis B. Wehle receiver under $30,000 bond. Liabilities are about $175,000 and quick assets about $150,000. The firm is said to have "frozen" assets of substantial value in addition to the quick assets but has become involved as result of other Wall Street failures.

GAMBLE & YATES.—A petition in bankruptcy was filed yesterday against Henry P. Gamble and I. George Stiles, doing business as Gamble & Yates, stock brokers, at 82 Broad Street, by these creditors: Stephen U. Hopkins, $3,000; Marie E. Dow, $300; Charles Wilson, $250. Judge Learned Hand appointed Ben A. Matthews receiver under $10,000 bond. Liabilities are about $75,000 and assets about $35,000.

THOMAS H. COWLEY & CO.—A petition in bankruptcy was filed yesterday against Thomas H. Cowley and Paul E. Brady, doing business as Thomas H. Cowley & Co., stock brokers, at 115 Broadway, by these creditors: Henry McCormick, $280; W. F. Layng, trading as E. M. Smith Printing Company, $221; George Beitom, $250. Judge Learned Hand appointed Earle B. Barnes receiver under $15,000 bond. It is stated the liabilities are about $100,000 and assets $40,000.

ELECTRIC PHONOGRAPH CORPORATION.—A petition in bankruptcy was filed yesterday against the Electric Phonograph Corporation of 235 West 116th Street by Frank Hildebrand for $300; Charles G. Kiesler, $2,020; Jeanette Primarck, $100. Liabilities are about $15,000 and assets about $10,000.

UNION ELECTRIC CORPORATION.—A petition in bankruptcy was filed yesterday against the Union Electric Corporation of 103 Mott Street by these creditors: Adolph Klein, $105; Brand & Brand, $16; Joseph Downing, $500.

SHEWRY & FALKLAND.—A petition in bankruptcy was filed yesterday against Charles W. Shewry and Donald Falkland, composing the firm of Shewry & Falkland, stock brokers, at 198 Broadway, by the Peerless Quality Co., Inc., on a claim of $516. Judge Learned Hand appointed Henry B. Singer receiver under $10,000 bond. Liabilities are about $60,000 and assets about $25,000.

TIMES SQUARE ADVERTISING AGENCY.—A petition in bankruptcy was filed yesterday against Abraham J. Cohen, doing business as the Times Square Advertising Agency, at 1,495 Broadway, by these creditors—New York Times Co., $3,160; Press Publishing Co., $1,688; New York Herald Co., $3,068.

SCHLESINGER, SILBERBERG CO., INC.—A petition in bankruptcy was filed yesterday against Schlesinger, Silberberg Co., Inc., manufacturers of coats, at 38 West 28th St., by these creditors—S. Breit, $300; I. Silverman, $200; B. Wollman, $160.

JANE MARSH CO., INC.—A petition in bankruptcy was filed yesterday against Jane Marsh Co., Inc., millinery, at 10 West 33d St., by these creditors—Chambers & Donofrio, $368; Joan Cashman, $270; Tessie Begis, $465.

RIALTO CLOTHES SHOP.—A petition in bankruptcy was filed yesterday against Martin B. Epstein, doing business as the Rialto Clothes Shop, at 724 Eighth Av., by Samuel Marenoff, on a claim of $515. Liabilities are about $4,000 and assets $1,000.

S. GREENBERG & SON.—A petition in bankruptcy was filed yesterday against Samuel and Benjamin Greenberg, composing the firm of S. Greenberg & Son, dry goods, at 100 Avenue C, by these creditors—Jacob Rubinstein, $316; Lillian Saff, $200; Sara Cohen, $110.

BANDEL SKLAR CO.—A petition in bankruptcy was filed yesterday against Harry N. Bandel and Joseph H. Sklar, composing the firm of Bandel Sklar Co., dealers in automobile supplies, at 1,358 Webster Av., by these creditors—Samuel N. Bandel, $500; Joseph Gelfand, $550; Nathan Kinkel, $500. Judge Learned Hand appointed Mary G. Potter receiver, under $3,000 bond.

ABE MYERSON, dealer in hair, at 3 Ridge Street, filed a petition in bankruptcy yesterday, listing liabilities of $4,430 and assets of $230.

OWEN F. WEEKS, dealer in fruit, at 316 West Fifty-first Street, filed a petition in bankruptcy yesterday, listing liabilities of $15,142 and assets of $865. The only creditor listed is Peter J. Madden, who obtained a judgment against the debtor.

MICHAEL NORMOYLE of 715 West 180th Street filed a petition in bankruptcy yesterday, listing liabilities of $6,049 and no assets.

ALBERT H. GOTTLIEB, salesman, Patchogue, L. I., has filed a petition in bankruptcy, with liabilities of $2,179.48 and assets of $980.

BENJAMIN HOENIG.—A petition in bankruptcy has been filed against Benjamin Hoenig, 4,610-12 Third Avenue, Brooklyn, by Anna Goldberg for $200; Freda Klein, $300, and J. Wilson Shur, $200.

JEFFERSON RESTAURANT.—A petition in bankruptcy has been filed against Emanuel Lask and John Danaski, individually and as copartners, trading as the Jefferson Restaurant, 7 Jefferson Street, Brooklyn, by John Velenakis for $126; Myrtle Marks, $108, and Dennis Christy, $205.

VARZAK DRIED FRUIT CORP.—A petition in bankruptcy has been filed against the Varzak Dried Fruit Corp., 303 Dean Street, Brooklyn, by Claude M. Jones for $211.95; Ida Goldstein, $210, and Ida Lipman, $182.78.

LOUIS LEVY AND JACOB LASKY, dealers in cloaks and suits, at 34 East Twelfth Street, assigned yesterday to Benjamin M. Gottesfeld of 1,487 Carroll Street, Brooklyn.

MAJESTIC KNITWEAR MILLS.—Irwin Kranz and Martin H. Scheinwald, trading as Majestic Knitwear Mills, at 1,165 Broadway, jobbing in sweaters and knit goods, have assigned to Louis Emerè Feuerman.

MARIE-HELENE, ladies' wearing apparel, at 26 West Fifty-sixth Street, composed of Helen O'Neil and Marie Smith, assigned to Nat V. Rothenberg of Brooklyn.

A. R. SMITH & CO.—Judge Learned Hand yesterday appointed Harold Remington receiver for A. R. Smith & Co., stock brokers, at 42 Broadway and 1,498 Broadway, under $10,000 bond. Liabilities are about $75,000 and assets about $25,000.

HEATLY, ROBLES & SMITH, INC.—Judge Learned Hand yesterday appointed Bertha Rembaugh receiver for Heatly, Robles & Smith, Inc., investment securities, at 135 Broadway, under $2,000 bond. Liabilities are about $20,000 and assets $5,000.

RIETZE & SULLIVAN.—Judge Learned Hand yesterday appointed John L. Lyttle receiver for Rietze & Sullivan, stock brokers, at 25 Broad Street, under $1,000 bond. Liabilities are about $20,000 and assets about $8,000.

ABRAHAM GOLDBERG.—Judge Learned Hand yesterday appointed Frances A. Ballard receiver for Abraham Goldberg, dealer in women's apparel at 320 East 125th Street, under $1,000 bond. Liabilities are about $4,500 and assets about $1,000.

ALBERT E. MULLEN.—Judge Learned Hand yesterday appointed Bertha Rembaugh receiver for Albert E. Mullen, doing business as G. Loman Noble, physician's supplies, at 2440 Valentine Avenue, under $2,000 bond.

OSCAR SHANK & BRO., INC., importer and exporter of cotton goods, at 44-60 East Twenty-third Street, filed schedules in bankruptcy sales, listing liabilities of $80,715 and assets of $20,682, main items of which are accounts, $12,398; stock, $3,700; and equity in assigned accounts, $4,784. Principal creditors listed are Ginsburg-Hirsts Corporation, $42,623, secured; J. H. Kippas & Co., $24,000; Hemmerdinger & Jacques Weil, $36,000.

WILLIAM LANKOWITZ, baker, at 422 East Fifth Street, filed schedules in bankruptcy yesterday, listing liabilities of $6,890 and assets of $2,752, main item of which is stock, $2,500. Principal creditors listed are Sid. Tobias, $2,000; Joseph Smelcer, $928.

COMPOSITIONS CONFIRMED. — Judge Learned Hand yesterday confirmed the following compositions: American Silk House of 6-8 West 116th St., 20 per cent.; Fox & Bodian, retail clothiers, at 42 Eldridge St., 30 per cent.; Federal Outlet Stores of Fifty-eighth St. and Eighth Av., 25 per cent.; Dora Hellar, house furnishings, at 646 Prospect Av., 20 per cent.; Louis Gottlieb, jobber of hosiery and underwear, at 98 Orchard St., 33 1-3 per cent.; Morris Slutsky, doing business as J. & S. Button Works, at 58 West Twenty-fifth St., 30 per cent.; Harry Aranow, jeweler, at 121 Canal St., 15 per cent.

BANKRUPTCY DISCHARGES. — Judge Learned Hand yesterday granted discharges from bankruptcy to Selma M. Loeb, interior decorator, of 145 West 47th St. and 20 West 57th St.; Morris Weissbaum, salesman, of 712 Caldwell Av.; Louis W. Nugent, doing business as Phonograph Protective Service Co., at 636 Second Av.; Julius Frankel, dry goods, at 160 Orchard St.; Hyman Bloom of 82 East Broadway; Joseph Pollak, doing business as Mitchell Square Men's Shop of 4,023 Broadway; Victor Liebovitz, doing business as Unity Dress Co., at 2 East 30th St.; Otto Herter, real estate agent, of 5,000 Broadway; Charles Herskovits and Marvin Klein, composing the firm of Herskovits & Klein, furs, at 51 West 29th St.

Out of Town.

Special to The New York Times.

CHICAGO, Feb. 27.—An involuntary petition in bankruptcy was filed here today against the Dearborn Cap Company, on claims aggregating $3,000. Liabilities and assets are not yet computed.

Special to The New York Times.

ROCHESTER, Feb. 27.—Arthur J. Ward, poultry dealer, of Stockbridge, filed a petition in bankruptcy today with liabilities of $15,853 and assets, $8,739.

JUDGMENTS.

Filed yesterday, the first name being that of the debtor:

In New York County.

Anglo Saxon Trading Corp.—Hatters Fur Exchange, Inc. $15,862.58
Avitabile, Andrea and Vincent Cerfaro—People, &c. 500.00
Arnoux, Clementine W.—Gilbert A. Robertson Home 2,626.67
American European Industries, Inc.—Royal Card & Paper Co. 3,089.41
Alandale Importing Co., Inc.—Union Liberty State Bank 420.70
Ankor Pub. Co.—J. L. Finch Advertising Agency, Inc. 322.00
Allocco, Joseph—C. H. Keys 275.06
Browning, Chas. L.—Irving National Bank N. Y. 2,272.80
Ball, Terrey A.—E. McDonald 232.62
Bly, Robert, and Fidelity and Casualty Co. of N. Y.—People, &c. 1,500.00
Blumenthal, Arthur J.—A. de Maurisse 100.30
Blakely, Dora H.—E. A. Pardo 333.88
Beckingham, Rose—S. D. Ferriss 604.11
Burkivitt, Benjamin F.—Hilco Land & Building Co., Inc. 820.48
Bratwaite, Frances—Bloomingdale Piano Co. 165.20
Biddle Business Publications, Inc.—F. H. Shumaker 395.54
Blumenfeld, Morris, and Adolf Spergel—L. Sonneborn Sons, Inc. 142.73
Burnside, Mary T.—G. C. Archer 509.63
Baker, Walter—L. J. Finch Advertising Agency 174.79
Brown, Harold L.—J. D. Nadherny 675.18
Burlock, James C.—G. N. Slattery 405.05
Bark, Joseph M.—Freeman Purveying Co., Inc. 250.29
Clauss, Fred C.—Clauss Fortenoy Co., Inc., et al. 107.72
Chace, Clarence S.—W. G. Bryan 218.22
C. Thalheim Co., Inc.—J. Glasgow 1,658.78
Gramer, Otto C.—Knapp Co., Inc. 157.28
Cohen, Sol—Ryan & Hughes 202.58
Cassell, Jacob—E. H. L. De Great 104.41
Corradetti, Anna L. and Edward Egenberger—I. Astroff 101.02
Chaab, Andrew—S. Glickman et al. 108.20
Clark, Thomas F.—F. Heid 1,502.82
Cohen, Philip L.—E. T. Cohen 908.20
Cohen, Frank—L. Blankfine et al. 264.74
Chechila, Alexander J. and Leonid Turkewish—Royal Card & Paper Co. 2,511.04
Catalogue Service Co.—Glove Engraving Co., Inc. 124.65
Dooley, John or Johnny—Gloves Lyon Co. 115.70
Dobowy, Sigmund—J. Rosseman et al. 158.69
Dorf, Daniel (Ft. Washington Bottling Works)—K. Sahn 116.70
de Ybarra, Thomas and Louis—S. G. Moschaides et al. 15,851.95
De Hay, Edw. A.—McClave & Co. 1,468.52
English, John L. and Natl. Surety Co.—People, &c. 1,000.00
Emerson, Harry—E. E. Lindblad 122.23
Exelrod Co. of Pa.—B. Levison et al. 3,777.58
Fox, Victor S.—E. C. Fowler et al. 217.58
Friefeld, Abe—Addressograph Co. 113.19
Flaxbaum, Chas. H.—Credit Guide Pub. Co., Inc. ....[illegible]
Fulgum, Edward—W. E. Preden Hardware Co. 262.10
Feldman, Joseph H.—T. Feldman 502.88
Florian Silk Corp.—Central Printing Co., Inc. ....[illegible]
Feinberg, Isaac and Irving Gewirtz—Baker, Evans & Co., Inc. ....[illegible]
Feigel, Hannah—Mechanics & Metals Natl. Bank ....[illegible]
Goodfriend, David—C. M. Duncan ....[illegible]
Graf & Regall, Inc.—Magid, Katzman & Strober 251.50
Grant, Alexander—William Stake & Co., Inc. ....[illegible]
Gosburge, Frank—M. W. Rothschild, Inc. ....[illegible]
Greenberg, Samuel—Van Tassel Tanning Co. of N. Y., Inc. 163.41
Goodman, Emily R.—W. L. Post et al. 140.19
Gottlieb, Samuel—C. S. Strevs et al. 178.70
Griffo, Robert J., and Barnet Wolf—N. Goldman 112.18
Heller, Abraham H.—J. H. Steinhardt 1,879.19
Hersh, John—P. Stell 306.88
Hasan, Martha B.—H. S. Phillips 1,670.16
Hill, Willoughby F.—S. A. Giacobbe 318.41
Herald Productions, Inc.—Ritchey Lithographic Corp. ....[illegible]
Horwitz, Arthur J., and Leo Kraus, Inc.—H. P. Reiter ....[illegible]
Hager, Louis—A. Kuperschmid ....[illegible]
Horwitz, Morris I. and Rachel—Bank of United States ....[illegible]
Hayes, Samuel A. and Geo. P.—Triple Action Spring Co. of N. Y., Inc. 285.41
Harvey, Alma—E. Wildner ....[illegible]
Hurst, Frederick G.—426 St. Manhattanville & St. Nicholas Av. Ry. Co., costs 212.45
Haspel, Irving I.—M. A. Harris 214.20
Hamilton Motors Co.—28-38 Beaver St. Corp. ....[illegible]
High Class Embroidery Co., Inc.—Bonnaz and Hand Embroidery Protective Association, Inc. ....[illegible]
Hallam, Charles—N. Rickwood, costs 130.85
Harris, Edw. D.—F. Hassett 2,068.55
Ide, Sadie—Doctors' Service Corp., Inc. 238.33
Industrial Pitch and Tar Products Co.—Pittsburgh Plate Glass Co. 463.09
Janice, Inc., and Janice M. Parde, Inc.—Daily Fee Co., Inc. 734.85
Same—Same 630.70
Same—W. J. Salmon 194.81
Johnson, Calvin R.—Ace Press 2,076.33
Jonas, Leo G.—Rockwood Co. 222.30
Klein, Joseph S.—T. Connell 128.20
Kinsley, George—M. Kass ....[illegible]
King, Willis L.—R. Snelle et al. 459.58
Kornreich, David — Doctors' Service Corp., Inc. 144.86
Kerry, Rosena T., or Mrs. Lloyd E. Greppin—S. T. Levy et al. 165.61
Koback, Anna—H. Dunstre, costs 107.35
Kolker, Abraham—Dorfman Realty Co., Inc. 240.05
Klein, Margaret C.—I. S. Shapiro 2,069.27
Laugaire, Marriga—H. S. Hone 446.65
Levine, Joseph S.—General Footwear Co., Inc. 154.97
Lazansky, Mae—Butler Bros. 414.40
Levison, Lucian H.—M. G. Maner 388.50
Mandell, Robert—B. Mandelkorn 536.01
Menhinic, Geo. B.—J. M. Van Dyk 138.50
Malowitz, Hyman—C. H. Babcock et al., costs 107.50
Same—U. S. Fidelity & Casualty Co., costs 105.00
Michaels, William—Jacob Ruppert 252.03
Matty, Raubert Productions, Inc.—Bauman & Co. 238.41
Martin, Fred G.—Beacon Falls Rubber Shoe Co. 106.83
Meisel, Alex, by gdn.—L. Antopolsky 109.95
Modern Yiddish Theatre Co., Morris Schwartz and Stella E. Wilner—A. Werthein 645.18
Moel, Jacob—J. B. Finkelstein 170.20
Monarch Phonograph Co., Inc.—F. P. Macaroni 2,080.57
Nichols, Samuel A.—F. Jacobs 163.90
Nagle, Louis F. and Nagle Steel Co., Inc.—P. Blum 195,305.73
Neuberger, Lee—Fidelity & Casualty Co. of N. Y. 500.00
Otto, Anton R.—Bloch Advt. Service, Inc. 101.57
Official Exposition, Inc.—I. Funk 185.20
Pagoda, Louis—Smith Bros. Suffolk Milk & Cream Co., Inc. 264.85
Powers, Percy N.—Doctors' Service Corp., Inc. 515.20
Percy, Edw. A.—F. M. McIntyre 649.90
Paris, John W.—D. V. Ward 1,427.04
Quinlan, Lucy—M. E. Garrett 200.20
Reisfeld, Samuel—I. Sachs 111.10
Randall, Margaret, and Laura Hoyle—E. Wildner 522.89
Rosenblatt, Chas. T.—A. A. Junkowitz 680.55
Reynolds, Frances — Doctors' Service Corp., Inc. 170.20
Robinson, Samuel L.—B. Cohen 289.20
Reynolds, Edgar T. (American Novelty Co.)—R. Scheinbium 120.72
Rosenthal, Harry, and Alex. Sullivan—M. Endelman 319.20
Rattien, Joseph—Morris Levy & Co., Inc. 236.01
Rose, Jerome, Inc.—J. Fels 523.83
Remmer, Aloysius E.—Cambridge Soap and Chemical Co., Inc. 124.76
Sassan, Caesar, and Elias Maloy—E. Rothman ....[illegible]
Stern-Ricard Co., Inc.—M. Morgenstern 160.20
Schiagali, Theodore—Brown-Green Co. 134.45
Smith, Frank, and Indemnity Ins. Co. of N. A.—People, &c. 500.00
Spadaccini & Son, Inc.—Clydesdale Motor Truck Co., Inc. 264.00
Sanders, Morris—Nicosva Bros. Co., Inc. 326.70
Scarborough, George—Algonquin Hotel Co. ....[illegible]
Siegel, Louis—Doctors' Service Corp., Inc. 180.20
Singer, Abraham—T. Dunne 275.41
Stewart, Arthur A.—Hellman Motor Corp. 219.29
Shepard, Stuart R.—State Realty Co. 476.30
Stewart, David H.—L. Tiolano 4,031.98
Sloane, Geo. A.—A. Butansky et al. ....[illegible]
Shapiro, Harry—J. J. Gude Co. of N. Y. 273.80
Schmidt, Wm. F.—Beacon Falls Rubber Shoe Co. 591.14
Tripler, Harold B.—Ryan & Hughes, Inc. 179.72
Tansey, Robert—R. S. Berber 130.41
Uno Realty Co., Inc.—S. Frost 331.14
Vincent, Joseph E.—Fenton Pub. Co. 167.45
White, Frances—R. Wanamaker et al. 2,536.62
William, John, and New Amsterdam Casualty Co.—People, &c. 1,500.00
Wladys Motor Express and Trucking Co., Inc.—Clydesdale Motor Truck Co. of New York 289.50
Same—North American Trucking Co., Inc. 130.80
Weill, E. Frederick and Paul L.—I. Ashpis et al. 389.30
Wren, Christopher F.—Doctors' Service Corp., Inc. 372.20
Wintertrath, Felix—H. P. Hanaford 145.70
Wills, May A., or Mrs. Nathaniel M. Wells—Jay Thorpe, Inc. 516.67
Williams, Jesse G.—M. C. Wolff 1,326.55
Wolosky, Jacob—S. Novick 491.02
Wine, Samuel—Harry Spivack, Inc. 189.29
Yalowitz, Sophia and Jacob—E. Greenebaum Co., Inc. 195.46
Yeager, Walter M.—Union National Bank 1,709.25
Zimmer, William, and New Amsterdam Casualty Co.—People, &c. 1,000.00
Zacharion, Spero—S. J. Smith & Co., Inc. 318.63

In Bronx County.

Alligero, Michael and Maria—W. Blosey $315.30
Biledung, Mary—F. C. Runge 48.95
Denton, William A., and Caroline Van Nostrand—M. B. Kemke 470.63
Glasberg, J.—Hotel Sherman Co. 29.20
Glaser, Morris—N. W. Ryan 127.72
Gam, Arthur M.—Bondheim Const. Co. 104.25
Kroman, Jacob C.—L. Rudges 552.73
Meehan, Patrick J.—H. Greenfield et al. 121.88
Marchese, John E.—A. A. C. Montagne 560.30
Moffo, Antonette and Louis—A. J. Higgins Co., Inc. 462.01
Raitz, Fritz V.—J. Bauman 65.72
Schmidt, August—Bersheimer & Schwartz Pilsener Brewing Co. 4,641.40

SATISFIED JUDGMENTS.

The first name is that of the debtor, the second that of the creditor and date when judgment was filed.

In New York County.

Ward, Frederick C.—National Fireproofing Co., Feb. 5, 1917 ....$165.06
Union Liberty Co.—S. J. Tokarski, Jan. 7, 1922 ....312.90
Same—Salvation Army, Jan. 13, 1922 ....188.80
Hartwell & Lester, Inc.—W. Patterson, Feb. 24, 1922 (vacated) 400.37
Barbour, Della—City Real Estate Improvement Corp., Nov. 19, 1921 ....1,321.70
Jam, Solomon—I. Surut, Jan. 29, 1914 ....117.08
Pease & Elliman, Inc.—J. Harriman, Feb. 5, 1921 ....110.19
Barrett, Elizabeth D.—N. Y. Title and Mortgage Co., May 7, 1921 ....154.33
Third Avenue Railway Co. and Isaac Schoeninger—M. Myers, Dec. 20, 1921 ....100.00
Same—F. Myers, Jan. 4, 1922 ....100.00
Teitelbaum, Betty—H. M. Palestine Co., Inc., Nov. 22, 1921 ....301.81
United Staff Frame Co.—A. Sherman et al., Nov. 28, 1919 ....1,880.60
Lloyd, Eugene M.—Hamilton Finance Co., June 21, 1921 ....[illegible]
Kohlman, Sarah B.—Brock Weiss Millinery, Inc., Oct. 4, 1921 ....745.13
Braun, Bernard, and Louis H. Solomon—Klasco Finance Corp., Feb. 2, 1922 ....1,332.73
Smith, Elizabeth—J. Kargos, May 1, 1916 (canceled) 3,762.38
Moss, Harry M.—L. F. Adelson, Jan. 26, 1922 ....10,143.39
Buxbaum, Harry—E. H. Kolm et al., Jan. 11, 1922 (vacated) ....[illegible]
Lester J. Robinson & Co., Inc.—Mail and Express Co., Inc., Dec. 13, 1921 ....[illegible]
Hutchinson, Rollin W., Jr.—A. B. L. Biedler, March 7, 1921 ....[illegible]
Dinnerstein, Samuel, and Louis Auderman—S. Fein, May 15, 1920 ....2,109.67
Kraus, Joseph J., and Louis I. Isquith—H. M. R. Falk, Aug. 4, 1921 ....170.76
Conlon, Eva L.—J. H. March et al., Feb. 1, 1922 ....163.15

In Bronx County.

Lloyd, Eugene M.—T. Dowd, Feb. 16, 1922 ....$173.77
Same—Same, Feb. 16, 1922 ....44.72
Workman, Mayer S.—I. Fruchman, Dec. 8, 1921 ....179.68

BUYERS' WANTS—OFFERINGS TO BUYERS

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ARTIFICIAL SILKS Wanted—Quantity cash. National Spinning Co. Stagg 3837.

ARTIFICIAL Silk Wanted—All sizes and grades; cash. Wolfson, Gramercy 6297.

BOLIVIA, Velour, Herringbone, Polaire Wanted—11087, 1104, 150, 0481; 131210, 11111. Stuyvesant 8459.

BOLIVIAS Wanted—0417, 0481, 0453, shade 446, for spot cash. Pennsylvania 0708.

BOLIVIAS Wanted—Stewarts, style 131 or similar; all colors. Fitz 1165. Mr. Drucks.

BOLIVIA Wanted—Stewart's 131; will pay cash. Watkins 3477.

BOLIVIA Wanted—Raritan 1265, Sorrento 165, navy and black. Watkins 9595.

BROADCLOTH Wanted—Open for broadcloth, Stevens 7322; brown, reindeer, tan or 7022; for cash, at price. Morris Klingsland, 215 Wooster St.

CANTON Crepe Wanted—Coffee color only; heavy crepe. Hyman W. Ginsburg, 495 7th Av.

CANTON Wool Wanted—High colors. M. Kirschner & Sons, 16 East 33d.

CANTON Crepes Wanted—High shades only. Shar & Stock, 9 West 39th.

CAPES and Wraps Wanted—Better grade; call mornings with samples. 5th floor, 117 West 31st.

CAPE Suits and Capes Wanted—Will place orders. 1,333 Broadway, 10th floor, 36th St. entrance.

CLOTH Wanted—American 501, 502, black, oxford; also plaid and contrasting backs, light shades. Natkin-Leitin, 13 East 12th. Stuyvesant 619.

CLOTH Wanted—D. S. McKay 1470, Frankenberg, Morgan & Singleton; also American 11087, tan only; immediate delivery. Bramson Bros., 48 West 25th. Watkins 6264.

CLOTHS Wanted—American 15100, 11087, 0916 poiret, 19823 burella, velour 131210, tricotines; all qualities, navy, black, colors. Madison Square 1520-5191.

CLOTH Wanted—Polaries 11087, all colors, for cash. Low & Goldstone, 13 West 27th St. Chelsea 7287.

CLOTHS Wanted—For cash; Frankenberg, 150, 1290, Lawrence 9211 or similar. Watkins 6222.

CLOTH Wanted—Polaire, also plaid backs and chinchillas; reasonable. Phone Chelsea 4814.

CLOTHS Wanted—11111, all shades. Chelsea 9638.

CLOTH Wanted—11087, 11104 and 15100. Madison Square 8067.

CLOTH Wanted—Polar 11087 or similar. Novick, 45 West 27th. Watkins 8644.

CLOTH Wanted—American 19823 or similar; all shades. Karpas, 14 East 27th.

COATINGS Wanted—11087 or similar cloth for polo coats. Baum & Katz, 19 West 24th. Watkins 9386.

COATINGS Wanted—FMS 150, American 11087, Lawrence 924, orchid and lavender. Shaff & Mandel, Fitzroy 0940.

COATINGS Wanted—Suitable for polo coats. Knobel & Bloom, 229 West 36th.

COATINGS Wanted—American 15100 and 11087. Chelsea 4697.

COATS, Fur Wanted—Job of good Hudson seal coats, trimmed and plain, mostly 40 inches long. Syndicate Trading Co., 240 Madison Av.

COATS and Wraps Wanted—Jobber looking at popular price numbers. Wickner, 130 West 24th.

COATS and Suits Wanted—Quantity at a price for spot cash. Hollander, 28 West 25th. Watkins 2045.

COATS and Capes Wanted—By jobber, about $10. 1,165 Broadway, Room 201.

COATS and Tailored Suits Wanted—Better line. Hurowitz, 35 West 21st.

COATS, Fur, Muskrat, Wanted—Will pay cash. Z 2451 Times Annex.

COTTON Goods Wanted—Open to buy large quantity imported ratine, either gray or finished. Call with samples. Store 34 West 22d St.

COTTONS Wanted — Eponges, imported checks, all colors, also plain; will pay cash. Room 207, 174 Madison Av.

COTTON Goods Wanted—Cash paid for white and flesh windsor crepe, also 36-inch domestic warp sateens. Sternburg, Spring 9830.

CREPE de Chine Wanted—3 thread, 64 pick, in the greige or powdered; must be cheap, for cash. Fischer & Co., 1,132 Broadway, Room 1005.

CREPE Wanted—Heavy 5-thread, dark shades, Love Silk, 31 East 27th. Madison Square 3639.

CREPE de Chines, Cantons, Georgettes Wanted—Can use seconds; spot cash. Chelsea 4256.

CREPE de Chine Wanted—Heavy 4 thread. Lanerus & Newfield, 22 West 30th.

CREPE Knit Wanted — Quantity for cash; must be cheap. Weisman, 36 West 32d St.

CUTLERY Wanted—Smoking articles, clocks, blades, or any other imported novelties. W 487 Times.

DRESSES Wanted—Jobber looking at Summer wash dresses in all materials. Only quantity producers apply after 11. 1,225 Broadway, Room 403.

DRESSES Wanted—Large jobber placing quantity orders on cottons, voiles, organdies, ginghams, dotted Swisses and novelties. 500 7th Av., 6th floor.

DRESSES Wanted—Large jobber placing stock orders on dotted Swiss, ratines and ginghams; also open to buy jobs of Canton for cash. 12th floor, 134 West 26th.

DRESSES Wanted—Large jobber placing stock orders on dotted Swiss, ratines and ginghams; also open to buy jobs of Canton for cash. 12th floor, 134 West 26th.

DRESSES Wanted—Jobber placing orders on jersey dresses; snappy styles. Call all week, with samples, 122 West 27th St., 9th floor.

DRESSES Wanted—Ginghams, organdy, dotted Swiss, ratines and sport dresses in silk and cotton; placing large orders at once; call with samples. 26 W. 32d, 3d floor.

DRESSES Wanted—Jobber placing orders on new styles in Canton crepe and sport dresses. Rosenthal & Schnapper, 1,204 Broadway.

DRESSES Wanted—Jobber placing stock orders on sport dresses in crepe knit and roshanara canton. Ask for Mr. Schneider, 10th floor, 40 West 27th.

DRESSES Wanted—Now placing orders on cantons, georgettes, crepe de chines, foulard, sport and cotton dresses. Call all day with samples, 5 East 31st, 7th floor.

DRESSES Wanted—Placing large stock of orders all week, cantons, crepe de chine and sport materials. Wiesen, Cohen & Smith, 45 West 25th.

DRESSES Wanted—Jobber placing orders on cantons, sport and cotton dresses; looking at samples all morning. Biscaw Dress Co., 15 West 24th St.

DRESSES Wanted—Placing orders georgettes, krepe knits, cantons and sport models; medium and better price. 37 West 26th, 9th floor.

DRESSES Wanted—Placing stock orders on new models; also open for jobs. Call all week, Gothic Dress Co., 42 West 32d.

DRESSES Wanted—Jobber ordering cotton dresses and Summer silks. 5th floor, 39 West 32d.

DRESSES Wanted—Will buy for spot cash dresses of the better kind, all materials. 5 East 31st, 7th floor.

DRESSES Wanted — Jobber looking at dresses; new models only. Gladwell Costume Co., 31 East 27th St.

DRESSES Wanted—Jobber placing orders on canton crepes, printed crepes and cottons, 3d floor, 324 5th Av.

DRESSES Wanted—Jobber placing large orders on snappy styles in all materials. Empire Ready-to-Wear Co., 1,181 Broadway.

DRESSES Wanted—Placing orders on ginghams, organdie and sport dresses. See Mr. Kramer, 39 West 32d, 5th floor.

DRESSES Wanted—Jobber now placing orders cantons, taffetas, cottons; will look all week, from 9-1. 140 West 22d, 11th floor.

DRESSES Wanted—Will place large orders on new sport and tailored georgette dresses. Call, with samples, 20th floor, 5 East 27th.

DRESSES Wanted—Jobber open for seasonable dresses; any quantity at a price. 16 West 31st St. Store.

DRESSES Wanted—Will place orders on canton, taffeta and cotton, new styles; call with samples. 1,225 Broadway, 8th floor.

DRESSES Wanted—Will pay cash for jobs in silk, any quantity. 800 Fulton St., Brooklyn. Nevins 2456.

DRESSES Wanted—Jobs cantons, any quantity; pay cash. 13 West 31th, 14th floor. Watkins 3093.

DRESSES Wanted—Jobber placing orders on popular priced. Advance Dress Co., 305 5th Av.

DRESSES Wanted—Will pay spot cash for job of taffeta and crepe dresses. Third floor, 28 West 25th. Chelsea 5348.

DRESSES Wanted—Jobber placing big orders on cheap silk and cotton dresses. A. Goldstein, 16 West 31st.

DRESSES Wanted—Placing orders on sport dresses. 4th floor, 26 West 31st.

DRESSES Wanted—Jobs on silks, 38 and under. 14 East 33d, 8th floor.

DRESSES Wanted—High class, all kinds jobs, for cash. Telephone Canal 4222.

DRESSES Wanted — Buying jobs for spot cash; highest prices paid. Watkins 905.

DRESSES Wanted—Jobs in cantons for cash. Jess Dress Co., 263 7th Av. Longacre 6412.

DRESSES Wanted—Cotton voile, ratine, linen. 12th floor, 3 East 27th.

DRESSES Wanted—Jobs of crepe dresses for cash. 11th floor, 54 West 25th.

DRESSES Wanted—Jobber placing orders on new silk styles. Broder & Co., 48 W. 25th.

DRESSES Wanted—Jobs for spot cash, highest prices paid. Pennsylvania 9925.

DRESSES Wanted—Now in the market for high-class organdy lines, dotted swiss, ratine, gingham dresses; will consider only latest models of exceptional styles. Call with samples from 9 to 12 A. M. only. Bronner Mfg. Co., 1 East 28th St.

DRESSES Wanted — Large jobber placing stock orders on medium to higher grade canton taffeta, crepe-knit, georgette dresses for Spring; submit samples, 9-5 daily. 29 West 33d, 5th floor.

DRESSES Wanted—Jobs in any quantity, cantons, crepe de chines and taffetas, for cash; submit samples. Alper, 133 West 27th.

DRESSES Wanted—Jobber placing orders for sport dresses of better kind, also plain canton and crepe de chene. Call all week. Room 1604, 38 West 32d.

DRESSES Wanted—A large jobber placing orders on cotton dresses, gingham, voile, organdy and ratine. 30 West 33d St., 6th floor.

DRESSES Wanted—Cotton, organdies, ginghams, dotted swiss. If you want real business, call with samples. 333 7th Av., 12th floor.

DRESSES Wanted—Will pay cash for jobs any quantity, canton, crepe-knit, crepe de chine, taffeta and satin canton dresses; submit samples, 9-5 daily. 29 W. 33d, 5th floor.

FUR Coats Wanted—Open to buy big quantity of sealine, near seal, marmots and coney coats; call with samples. Winter Bros., 134 West 26th.

FURS Wanted—What can you offer in raccoon, muskrat, sealine, near seal and marmot coats? W 306 Times.

FUR Raccoon Coats Wanted—Will buy 100. Z 2452 Times Annex.

GEORGETTES Wanted — Also taffetas, crepes, charmeuse, satin-face canton; any colors, for cash. Stavisky & Greenstone, 497 4th Av.

GERONAS Wanted—All shades; spot cash. Madison Square 2218.

GERONA Wanted—All shades, for cash. Longacre 7694.

GINGHAMS Wanted—Domestic and imported, also other cotton goods for dresses. Bronner Mfg. Co., 1 East 28th.

GINGHAMS Wanted—Domestic, any quantity; cash. Franklin Textile Mills, 42 Walker St. Canal 4737.

GINGHAM Wanted—Amoskeag 19000 range, checks, assorted colors. H. & J. Leibowitz, 134 West 26th.

GINGHAM Wanted—Imported. M. Kirschner & Sons, 16 East 33d.

GINGHAMS Wanted—At a price. Room 804, 38 West 33d.

HERRINGBONE Wanted—American 11111; will exchange shade 7 tan for shade 5 grey. Pennsylvania 0077.

HERRINGBONES Wanted—American 11111, shades 5, 6 and 7. Longacre 6502.

HERRINGBONES Wanted—American or similar. A. Watterson, 29 West 30th St.

JEAN Lonsdale Wanted—Or similar quality. Trojan Middy Co., 131 West 27th.

LININGS Wanted—Printed sateen and twill, not over 18 cents per yard. Rosenfeld Bros. & Rosenberg, 32 West 21st.

LININGS Wanted—Jap silk and gray peau de cygne. Williamsburg Mfg., 12 West 32.

MARVELLAS, Geronas and Veldynes Wanted—All shades, pay cash. Longacre 4074.

MIGNONETTE Wanted—Open for quantity in white at a price. Wolline Waist, 162 Madison Av.

PIECE GOODS Wanted—Canton crepe, crepe de chine, ginghams, also odds and ends by jobber for cash. Empire Ready-to-Wear, 1,181 Broadway.

PLAIDS Wanted—For cash, large quantity all wool plaids; any widths in desirable patterns; price must be cheap; call with samples. F. J. Barash, 27 West 20th.

POIRET Twill, and Tricotine Wanted—In tan; also Coverts. Style Garment Co., 498 7th Av.

POIRET Twills Wanted—Hair line stripes and fine coatings. Colsin Coat Co., 158 West 29th St.

POIRET Twill Wanted—Tan. Alex. Kogut, 12 West 27th.

POLAIRE Velours Wanted—All kinds, tan and rookie. Oringer, 30 West 26th.

POLAIRE Wanted—11087, shade 52. Wilson Manufacturing Co., 332 7th Av.

PONGEE Wanted—Open to buy a large quantity of 12 momme pongee; spot cash if cheap. Spring 9830, Extension 42.

PONGEES Wanted—12-14 momme; also Japs, 567 momme. Room 604, 38 West 33d.

PONGEE Wanted—13 momme. 10th floor, 121 West 27th.

PRUNELLAS Wanted—Any quantity, spot cash. United Skirt Co., 12 West 27th.

RATINE Wanted—Open to buy large quantity imported ratine, either gray or finished. Call with samples. Store 34 West 22d St.

SERGE Wanted—3636 or similar. Karpas, 14 East 27th.

SERGES Wanted—Men's wear serge, black. J. Dunn, 127 West 30th.

SERGE Wanted—Whitman's No. 9, black or similar. Call Longacre 5815.

SHIRTS Wanted—Jobber open to buy dress shirts; also jobs for cash; must be cheap. 3d floor, 848 Broadway.

SILKS Wanted—Canton crepe, satin canton, charmeuse satin, white jersey shirting, radiums, crepe de chines; cash if prices right. New York Silk Exchange, 337 4th Av. Madison Square 1803.

SILKS Wanted—Crepe satins, cantons, charmeuse, sport satins, wash satins, taffetas, crepe de chines, in all qualities; also seconds at the price, any quantity, for spot cash. Store, 34 East 20th, Madison Square 2850.

SILKS Wanted—In bond or spot; 40-50, Ninghais Honans; cash. Alden, Spring 2363.

SILKS Wanted—College stripes for neckties, 24 to 36 inches wide. Ellinger, 27 East 22d.

SKIRTING Wanted—Novelty and sport material. Eisenstadt & Joseph, 105 West 26th St.

SKIRTS Wanted—All kinds, any quantity, cash. United Skirt, 12 West 27th.

SUITINGS Wanted—Will buy for cash all wool cassimere, no lots of less than 4 pieces of a pattern will be considered. E. Guttman & Sons, 3 West 20th.

SUITS Wanted—Will pay cash for large or small lots of suits, coats and capes; also discarded samples. Telephone Longacre 3907, or call 48 West 29th, first floor.

SUITS Wanted—Will pay cash for high-grade discarded sample suits in twill cords and tricotines. 39 West 20th, 12th floor.

SUITS, Tweed Wanted—Quantities; all materials. Mr. Price, 218 West 35th, 6th floor east.

SUITS and Wraps Wanted—Jobber placing big stock orders. 44 West 28th, 5th floor.

TAFFETAS Wanted—Open to buy quantity of changeable and black taffetas at a price. Fitzroy 3454.

TRICOTINES Wanted—Cash at price; U. P. 918, navy, black; also other makes poiret twills, Reads and American 09132. Madison Square 1520-5191.

TRICOTINES Wanted—Good quality only. Harry Desmonde, 12 West 27th.

TRICOTINES Wanted—Black, at a price. Royal Coat Company, 44 West 28th.

TRICOTINES Wanted—American 3636, navy and black. Gramercy 4881.

TRICOLETTE Wanted—Open for large quantities, plain and fancys, in all colors; cash. La Rose, 23 West 32d.

TRICOLETS, Minuets Wanted—For cash, plain and fancy. Madison Square 5050.

TWEEDS Wanted—Pepper and salt mixture quantity at a price. Youngsters' Novelty, 710 Broadway.

TWEEDS Wanted—American 19822, copen and rose. Gramercy 4242.

TWEEDS Wanted—Pepper and salt suiting, not over $1. Hirsch & Bro., 133 West 27th.

TWEEDS Wanted—Harry Wadler, 11 East 26th.

TWEEDS Wanted—Stevens 3885, colors 2 and 9; cash. Madison Square 1969.

TWEEDS Wanted—1900 Wallach-Hoefter or similar. Longacre 4884.

TWEEDS Wanted—Diagonal, all colors. Herman Goldstein, 122 West 27th.

VELDYNES Wanted—P. and H. black, or will exchange for marvella, colors 294, 240, 218, 127. Madison Square 4871.

VELDYNES Wanted—Will exchange gaylardia for navy. Longacre 4600.

VELDYNES Wanted—All shades. Alexander Smith & Wegner. Watkins 3064.

VELOURS and Polaires Wanted—Large quantity, below $1.25; also plaid and fancy coatings. Bloomfield Garment Co., 38 West 32d.

VELOUR (checks) Wanted—Walthers 3335, Stevens, Bryams or similar quality. Rothblum-Goldberg, 33 West 28th.

VELOURS Wanted—Peckis only. L. Frank, 46 West 22d.

VELVET Wanted—Quantity of fuchsia. Canal 2740.

WOOLENS Wanted—Open to buy all makes, any quantity, serges, suitings and coatings. Call with samples. Elias Surut & Sons, 570 Broadway.

WOOLEN Plaids Wanted—Blue and tan overplaids, any quantity; pay cash. Faultless, 25 West 27th.

WOOL Canton Crepes Wanted—Mohawk, peacock, flame, jade in Julliard's quality or similar; spot cash. Crescent Dress, 122 West 36th.

WOOL Crepe Wanted—Julliard's or similar, large quantity; spot cash. Joseph Kahn, 124 West 32d.

WOOLENS Wanted—300 pieces, plaids, stripes, &c., striped prunellas. Call 9:30 A. M., Mr. Pethrandt, General Merchandise Exchange, 11 West 19th.

WOOLENS Wanted—Cashmere and worsted; spot cash. Sander Pinsker, 631 Broadway.

WRAP COATS Wanted—Jobber placing orders in better ends. 1 flight up, 15 West 28th.

Contracts Wanted.

LINK and links knitting plant willing to take contracting. Z 2895 Times Annex.

RELIABLE contractor wants work on dresses, makes clean workmanship at lowest prices. D 48 Times.

OFFERINGS TO BUYERS.

Fifteen cents per word each insertion.

APRONS—Plaid gingham bungalow aprons, $4.25 and $5.95 dozen; house dresses, $8.95 dozen; also hundreds of other items suitable for special sales. Simon Kahn Co., 911 Broadway.

ARTIFICIAL SILKS—Viscose and Tubize A and B; quantity. National Spinning Co., Stagg 3837.

ARTIFICIAL SILK, American viscose. Mr. Zimmerman, Longacre 4987.

BOLIVIA, Chinchilla, Velour—0453, 18155, 131111, 131210, all colors. Louis Leifer, 220 5th Av. Madison Square 5868.

BOLIVIA, tweed, chinchilla 0481, 0453, 19823, 01811, 18155. Chelsea 7680.

BOLIVIAS—0481, 0417, 0453; Poirets, 09132, 0911, all shades. Nortic, Stuyvesant 7244.

BOLIVIA—0453, in high shades. Israel Cummings, 35 West 25th. Chelsea 4910.

CANTON Crepe—Cotton filled, and peau de cygnes; manufacturer's closeout; cash. Pennsylvania 3963.

CANTON CREPE—Quantity of black, navy, brown, and henna; $2; regular. Quaker Silk Mills, 95 Madison Av.

CANTONS, taffetas, to close out; cash. Harkavy Garment Co., 1,193 Broadway.

CAPES—Spring capes and coats for immediate delivery; polos, all high shades, $9 to $12.50. Kamaitsky Rosenthal, 23 West 25th.

CAPES, Wraps—Sport coats in herringbone, chinchilla, velour and polaires, on racks at price. Weinstein Cloak, 110 West 27th.

CHECKS — Julliard velour 3166, various sizes, colors. Julie Mfg., 104 West 27th.

CHINCHILLA—Tan, rookie and green; very reasonable. Madison Square 2650.

CHINCHILLAS, American and others. Henry Samson, 656 Broadway. Spring 2716.

CHINCHILLA—American 18155, all colors. Longacre 7554, Extension 4.

CHINCHILLA—Buckley, Cohen & Stewart's at a price. Stuyvesant 0617.

CLOTH—Offerings chinchillas, Shawsheen, normandies, poirets 0453, 16636, 31283; tweeds, velours, tricotines, polaires and coverts. Madison Square 1520-5191.

COATS, Capes, Wraps—Manufacturer's second showing, newest collection in sport models; unusual in style and workmanship; prices that are unbeatable. Cohen & Whelan, 45 West 25th.

COATS, Suits, Wraps—Youthful, newest models in every desirable material; values based for quick selling; ready for delivery. L. Schwartz & Son, 120 West 29th.

COATS and Suits—1,000 tweed suits, tweed coats, plaid back, capes on the racks; wonderful sellers. Newman & Finkelstein, 161 West 29th.

COATS—Jobs of herringbones, polos, chinchillas, to close cheap. 67 East 8th, 4th floor.

COATS—Spring, tweed, herringbones and polos; on rack for immediate delivery. Ulin Bros., 34 East 12th.

COATS (herringbone) for jobbers; see our heavily embroidered capes at $4.25. Rosenfeld Bros. & Rosenberg, 32 West 21st.

COATS, Suits—Tweed suits, all silk lined, $9.75; herringbone coats, silk lined, $9.75. Simon Kramer, 1,165 Broadway.

COATS—Jobs children's coats; close out cheap. Greenbaum & Lesnik, 197 Wooster.

COATS—Spring coats and capes to close out cheap. Scharf & Rosen, 212 East 22d.

COTTON Goods, Ginghams, Imported Checks—All colors; spot delivery. Spring 2148.

COTTON goods, assorted quantity. Manhattan, 160 5th Av.

CREPE de chine, crepe meteors, 60/colors; shirtings, canton crepes, messalines, radiums, crepe satins, charmeuse, wash satins, failles, far below manufacturing cost; export trade solicited. M. Marks Co., 354 4th Av. Madison Square 7800.

CREPE—Silk and cotton, all colors, and other merchandise, to close out. Oceanic Trading Co., 65 Allen St.

CREPE de Chine—3 and 4 thread, radium, trubu, below market. Beauty, 32 West 30th.

CREPE knit, all colors; cash. Watkins 5216.

CURTAIN Scrim, 300 bolts white and ecru, first quality, 5c per yard. Washington Mills, 593 Broadway.

DRESSES—Tweed, cape or suit, 3-piece, all colors, finely tailored, $8; immediate delivery; big sellers; also new sport models at a price. Block Dress, 54 West 23d.

DRESSES—Stylish stout, 42½ to 52½ and sizes 40 to 50, also Poiret Twills, 16 to 44; assortment of 10 wonderful styles to close out, $6.75 net. Fancy Dress, 15 West 27th.

DRESSES—Jobs in cantons, most wonderful values in town; also tweed cape dresses at low prices. Silkowitz, Gladsman Co., 28 West 27th.

DRESSES—Jerseys, $3.75 up; mignonettes, $10.75; stylish stouts, $6.75 up; sizes 38 to 50, $5.25 up; wonderful values for special sales. Kalish & Co., 129 West 27th.

DRESSES—Cantons, satin faced, and taffetas; salable styles; immediate delivery; priced for action. Princess Dress & Costume, 27 West 27th.

DRESSES—Two-piece, all-wool jersey, new model, all leading colors, record smashing price, $3.75; tweeds, two-piece, new model, $1.87½. Sylvia Dress Co., 137 West 25th.

DRESSES—3000 cantons, krepe-knits, taffetas and jerseys, wonderful values, prices $6.75-$19.75. Immediate delivery. Kahn Dress, 36 West 32d.

DRESSES—Children's white and colored organdy at a price to jobbers and big basement buyers. Amazon Mfg. Co., 716 Broadway.

DRESSES—1,000 latest models, cantons, taffetas, unusually low prices. C. & B. Manufacturing Co., 137 West 27th.

DRESSES—Job of crepe de chine, canton, taffeta and tricotine dresses to close out at sacrifice. M. Rosen & Co., 28 W. 25th.

DRESSES — Contractor sacrificing large quantity of beaded cantons. 8 East 17th, 1st floor.

DRESSES—Job of 150 Canton crepe dresses, assorted styles, to close out. Contractor, 8th floor, 31 West 21st.

DRESSES—1,000 beaded georgettes of the better kind, in six styles, for ready delivery. M. Swaybill, 21 East 30th.

DRESSES—Closing out 3,000 dresses, cantons, taffetas, tricotines, Poirets. Feigenbaum-Holtzman, 36 West 26th.

DRESSES—Better grade canton crepe, crepe de chine, taffetas; sport dresses, regulars and stouts. Glockner, 5 West 30th.

DRESSES—1,000 latest models, cantons, taffetas, unusually low prices. C. & B. Manufacturing Co., 137 West 27th.

DRESSES—Contractor has 500 cantons, taffetas and crepe knit dresses to sacrifice for cash. 130 West 17th St., 7th floor.

DRESSES—Tweeds and jersey dresses on the racks; popular prices. Rubber Garment, 16 West 27th.

DRESSES—Contractor has tweed and tricotine; close out at price. Elfine, 16 East 18th.

DRESSES—200 latest Spring models and materials to close out. L. B. Dresses, 128 West 28th St.

DRESSES—Several hundred tweeds to close out at a price. H. & J. Leibowitz, 134 West 26th.

DRESSES—Contractor has a lot of new dresses to dispose of. 3d floor, 303 West 22d.

DRESSES—Jobs in canton, crepe de chine, taffeta, at a price. Simpson Bros., 29 West 32d.

DRESSES—Contractor has 60 canton dresses, cheap to cash buyer. 64 East 8th, top floor.

DRESSES — 340 our taffetas, 60 canton crepes, $6.75. Loeb-Nussbaum, 119 West 23d.

DRESSES—Amoskeag, embroidered sash, 2 to 14, $3.50 dozen. Lichenstein, 26 West Houston.

DRESSES—All leading French styles, canton crepes and crepe knits, to retail at $15 and up. Tip Top, 35 West 32d.

DRESSES and children's coats; entire stock; must be sold at once for cash. Fair Price Dress Co., 140 West 28d.

DRESSES—Bramley styles, 2-piece, all wool, kid collar and cuffs, elastic belt, to close out, cheap. Tip Top, 35 West 32d.

DRESSES—Jobs of children's dresses, $4.25 and $6.50 dozen. Simon Kahn Co., 911 Broadway.

DRESSES—Contractor has 1,000 crepes and taffetas close out. Jeanne, 45 West 27th.

DRESSES—Jobs canton crepe, taffetas, $9.75. Women's Wear Stock Exchange, 15 W. 31st.

DRESSES—All leading silk materials; close out very cheap. Charlotte, 30 East 22d.

DRESSES—Closing out Bromley dresses, all colors. Gohes, Edelman, 1,225 Broadway.

DRESSES—High-class cantons, taffetas; jobs at sacrifice. Prince, 45 West 27th.

DRESSES—Children's Amoskeag, 7-14, $9 dozen. S. Fazekas & Son, 135 5th Av.

DRESSES—800 latest Spring styles, to close out. Third floor, 143 West 29th.

DRESSES—Crepe Julia combinations, $7.75; cantons, $6.75. 29 West 32d, Room 1609.

DRESSES—Jobs silks, Poiret twills, capes; big sacrifice sale. Ruby, 15 West 31st St.

DRESSES—Attention of buyers to what we are offering you this week; we are compelled by our tremendous stock to give this kind of offer: 2-piece jersey dresses, leather collars and cuffs, elastic shirred belt, $3.00, in all shades of the finest jersey; latest shades of jersey suits from $4.50 to $8.50. Ace High Sportwear, 10 Waverly Place.

DRESSES—The kind your customers want to buy, made in the latest materials, latest styles and cheap; Crepe Julia cape effect, sport and plain colors, $8.75; crepe de chine, lace effect, $8.75; taffetas, $4.75 up; silk cantons, charmeuses, tricolettes, $8.75 up; all-wool serges, $3.25 up. Feinberg, 48 West 24th.

DRESSES—Sacrificing 2-piece jersey dresses, short belt; for quick action, no reasonable offer refused; just the dresses for Spring sales; at the prices you will find these dresses a wonderful tonic for stimulating action; inspection invited; send for samples. Betsy Ross Dress Co., 119 West 20th. Watkins 0864.

DRESSES—Six wonderful styles of crepe de chine, looks like canton crepe, at $6.75; with other great bargains in silk dresses; ready for shipment. Call before buying elsewhere. Isaac Ipp, 129 West 29th.

DRESSES—Crepe knits, cantons, taffetas, $9.75-$29.75; also imported ginghams, linens, dotted Swisses, $2.75-$8.75; beautiful styles; big sellers; immediate delivery. M. Bernstein, 36 West 32d.

DRESSES—Never undersold; 2-piece jerseys, $3.25; tweed college dresses, $4.75; beautiful crepes, $5.75; enormous sellers, $6.75; several jobs very, very cheap. Emanuel, 43 West 27th.

DRESSES—To close out taffetas, tweeds, Jerseys, all styles, one and two piece; new assortment of canton crepe dresses on the racks for immediate delivery. Landes, 31 East 31st.

DRESSES—Selling phenomenal values in canton crepe dresses to jobbers at $9.75 and $10.75, and a wonderful job of canton crepe and taffeta dresses at a price. Schwartz, 103 East 29th.

DRESSES—Two-piece, jersey, with fancy leather collars and cuffs, 3-row shirred elastic belt, all colors, at sacrifice price. Harry Greenberg, 88 East 9th. Stuyvesant 0617.

DRESSES—Better grade Canton crepes, to close out. 8th floor, 34 West 27th.

EPONGE, domestic, in all colors, spot delivery. Bensam Mills, Inc., Mad. Sq. 5715.

FURS, extra sealine coats, imitation stone martens, natural opossum chokers; lowest prices. George Thirche, 412 8th Av. Chelsea 2447.

FUR—Specialize in monkey and imitation lining caracul; also skins. Watkins 0300.

GEORGETTES — In all shades, for sale. Watkins 8893.

GINGHAMS—Imported and domestic; spot delivery. J. E. Ludwig & Co. Spring 5778.

GINGHAMS—Domestic and imported. Weiser Textile Co., Gramercy 6488.

HERRINGBONE—Polaire American 11111, all colors, also Deland's 1930. Louis Leifer, 220 5th Av. Madison Square 5868.

HERRINGBONE—Similar to American, all shades, spot delivery. Rosenberg, Levy & Co., 239 4th Av. Gramercy 4881.

HOSIERY—Close out, ladies' full fashion lace hose; also lisle top silk hose. Call Longacre 5336.

HOSIERY — Women's fibre stockings, $2.25 and $3 dozen; also thread silk, $5, $6.50 dozen. Simon Kahn Co., 911 Broadway.

HOSIERY—5,000 doz. men's and ladies', 85c doz.; 1,500 doz. children's, 90c doz. Washington Mills, 593 Broadway.

LACE—Cluny and medallions, hand made, all widths and sizes; special prices to close out. Room 311, 1,165 Broadway, N. Y.

LACES—Quantity imported; close out very reasonable. Acme Mills, 307 Canal St.

LADIES' Vests, 90c dozen. Washington Mills, 593 Broadway.

LININGS—Tan, gray; P. D. lining, satin, $1.05, regular; immediate delivery. Sunset Silk Mills, 49 East 21st.

MARVELLAS—High shade piquets, Poiret twill and cords; reasonable. Madison Square 1905.

METAL CLOTH—With colored silk back; $3 yard, cash; 34 inches wide. Brooks, 143 West 36th.

NECKWEAR, silk and knitted; jobbers, we have on hand various job lots to close out. M. Greenberg, 132 Allen St. Drydock 1658.

PANDORA—Color 106, 2698, 5917, 5715. Call Fitzroy 3142.

PETTICOATS; Pantalettes, fine quality taffeta, satins, whites, colors, $6 dozen; wonderful bargains. Stylish Petticoat, 49 West 27th.

PIQUETTE 3050, F and H, navy and tan. Madison Square 2502.

POIRET Twills—All wool, 54 inches, $1.75 up; also many different qualities. Henry Samson, 656 Broadway. Spring 2716.

POIRET—Tricotine, 09111, 09132, 36095, 09146, also Deland's polaire. Lewis Leifer, 2,206 5th Av. Madison Sq. 5868.

POIRET TWILL—Navy and colors; different colors. Longacre 4770.

POIRET TWILLS—American, 09132, in navy; very cheap. Telephone Watkins 2043.

POLAIRES, bolivias, velours, tricotines, 11087, 150, 0453, 0481, 11111, 11119. Stuyvesant 3453.

POLAIRE—Delands, 1930, natural shade, 04811, tweeds, bolivias; below cost. Watkins 3076.

POLAIRES, Americans, Spring and Fall shades; cheap. Ninth floor, 22 West 30th.

POLO coats, half-lined; assorted styles. Goldstein & Strauss, 19 West 21st.

RATINE domestic, 36 inches wide, wool finish, popular plain colors. A. L. Reach Textile Co., 19 West 18th St.

RATINES — Imported, ginghams, dotted Swiss organdies, nets, reasonable. Cairo, 6 West 32d.

SATIN—Washable, single and double warp, below market; save money comparing prices with Sunset Silk Mills, 49 East 21st.

SERGES, 7614, 7301, 7120, 7002, 8850, 54230, 54300, 5600, 11436, 1464; also a large variety of prunella skirtings. Henry Samson, 656 Broadway. Spring 2716.

SERGES—American, Ethan Allen, Julliards; also 09119 American, tricotine, close out. Zelenko & Moskowitz, 496 7th Av.

SERGES 7120, 7750, 7901, navy and black. Fitzroy 1165. Mr. Drucks.

SERGES—Navy and colors; different qualities. Longacre 4770.

SERGES, 7614, 7301, 8850, 2001, 2400, 3004. Stuyvesant 4353.

SHIRTINGS—Silk satin striped crepe de chine, satin striped Jerseys, broadcloths and white silks; immediate delivery at low prices. Peerless Silk Mills Corp., 589 Broadway. Spring 3893.

SHIRTS—Pongee, 12 mome, with separate collars, well made, $32 dozen. Phoenix Trading Co., 1,365 Broadway. Pennsylvania 5683.

SHIRTS—Manufacturer's clearance sale 1,000 dozen; large assortment; bargain. Sol Mensin, 686 Broadway.

SHIRTS—Silk; immediate delivery; large variety. Shirt Tex Co., 393 Broadway. Spring 8586.

SILKS—Striped taffeta, 3,500 yards good patterns, for linings or waists, to close, 75c, regular. Sunset Silk Mills, 49 East 21st.

SILKS, Tricolettes, Minuettes — Plain and fancy; low prices. C. M. Goldberg, 354 4th Av. Madison Square 8470.

SILK taffetas, georgettes, peau de cygnes, satins, Jap silks; very reasonable. Cairo, 6 West 32d.

SKIRTS—Big sacrifice prunellas, sport models, other Spring novelties. Bahn, 6 West 20th.

SKIRTS—Closing out quantities prunellas, plaids, also kilties. Correct Skirt, 15 West 24th.

SKIRTS—Wool mixture, pleated, $2. Women's Wear Stock Exchange, 15 West 31st.

SKIRTS—Elaborate assortment sport skirts, $2.25 up. Pioneer Skirt, 3 West 29th.

SKIRTS—Jobs high-class novelty skirts, $2.87½ up. GNC Skirt Mfg. Co., 259 5th Av.

SUITS—In twill cord, tricotine, tailor made, better grade; also about 100 tweeds of the latest shades, all crepe lined; reasonable prices; immediate delivery. Milder & Grachstein, 154 East 23d.

SUITS, Coats, Capes, Wraps—Newest models, all desirable materials; immediate delivery; exceptional values. Unseda Cloak, 32 West 27th.

SUITS—Tricotine and tweed, on rack; immediate delivery at price. Paige Cloak & Suit Co., 12 West 27th.

SUITS—Tweeds, hundreds of them; dozens of good styles; ready to ship today. David Rose, 3 West 32d.

SUITS—All-wool jersey, $4.50; also tricotine suits and sport coats; low prices. Saul Duret, 7 West 31st.

SUITS—Tweeds and jersey suits on racks, popular prices. Rubber Garment, 16 West 27th.

SUITS—Of better grade, in all prevailing materials, at popular prices for immediate delivery. A. H. Gittelson, 39 West 29th.

SUITS—Tricotine, tweed, silk lined; close out very cheap. Margolin, 25 West 20th.

SUITS—Tweeds, tricotines, on racks, at price. Leibowitz-Pasinkoff, 11 West 17th.

SUITS—Homespun tweeds, immediate delivery, $8.75 to $14.75. Mosheim, 30 West 31st.

TAFFETA—Gray and navy; good quality; close out cheap. H. & J. Leibowitz, 134 West 26th.

TRICOTINES, in navy, brown, black, rookie and tan; many different qualities. Henry Samson, 656 Broadway. Spring 2716.

TRICOTINE, Poiret Twill, Broadcloth—Good values; spot delivery. Ralph Bloom, 34 East 30th. Madison Square 5665.

TRICOTINES—American 09146, navy. Gramercy 4242.

TRICOTINES—Poirets, Reads, American, Andrews U. S., others, navy, black, colors; also tweeds, velours, bolivias, chinchillas. Madison Square 1520-5191.

TUSSAHS—Linings, brocaded, changeable and plain, for cloak and suit trade. Alexander & Strasbourger, Franklin 3397.

TWEEDS—04811, 19822, all colors, also herringbone, tricotines, bolivias. Dover Woolen Co., 145 West 24th. Watkins 7275-5700.

TWEEDS, Poiret Twills, Prunella Skirtings, Bolivias, Velours—At attractive mill prices. Madison Square 2837.

TWEEDS and homespuns; also high shades for immediate deliveries. Henry Samson, 656 Broadway. Spring 2716.

TWEED—American 04811, 19822 and other fine makes; reasonable prices. Louis Leifer, 220 5th Av. Madison Square 5868.

TWEEDS—Stevens 4877, Julliards 2251, Valentines 215, 201, all colors, at a low price. Fitzroy 1164.

TWEEDS—All mills, high shades; also mixtures; also velours, chinchilla, bolivia, &c. Madison Square 1520-5191.

TWEEDS—All shades; exceptional quality; immediate delivery. Louis Kessel, 225 4th Av. Stuyvesant 7810.

TWEED 04811 and other makes from $1.17½. Israel Cummings, 35 West 25th. Chelsea 4909.

TWEEDS—Diagonal, also Kelly 218, all colors. Leo Finkenberg, 31 East 31st.

VELDYNES, all colors; also piquettes; immediate delivery. Madison Square 4868.

VELOURS—13911, 131111, 18096, 131210, also Parker & Wilder V 1800 and 850, all colors. Heyman, Cohen & Sons, Fitz Roy 1165. Mr. Drucks.

VELOUR—All American numbers, also bolivias, chinchillas, tweeds, polaires, &c. Madison Square 1520-5191.

VELOURS—Spring shades, good quality, below market price. Abraham Bunin, 19 East 21st. Gramercy 1377.

VELOURS, Poiret Twills, Herringbone, 131210, 09132, 09111, 11111; others, reasonable. Gramercy 0440.

VELOURS—13911, 131111, 131210, tweeds, polaires. Nortic, 239 4th Av. Stuyvesant 7244.

VELOURS—131210, 131111, Spring colors. Madison Square 2650.

VOILE, printed and white, 10,000 yards; close out, cheap. Stuyvesant 5589.

WAIST SALESMEN to carry side line cotton waists, $50 for $18 per dozen, out of town; also exclusive city man; commission basis. T 327 Times.

WAISTS—Georgettes, crepe de chines, values up to $3.75, $1.50; tricolettes, $2; pongees in stock. Belmore Waist, 10 East 33d.

WAISTS—Georgettes, tricolettes, crepes; sale specials, $1 and $1.50; cottons, $7.36. Royal, 45 East 20th.

Trade Accessories.

PLANT 50 machines for sale for waists, dresses; every special machine; ready to work; good help; 18 miles from New York; rent $40 monthly; 3 floors. Lew L. Glock, 202 5th Av.

Help Wanted.

SALESMAN, representative, Denver to coast, carry side line of the only complete lined ladies' scarfs made; commission basis. Hart-Levvy, 39 West 29th.

SALESMEN on better grade coats for Middle West; also one with good following in city and vicinity; store trade; commission. W 399 Times.

Situations Wanted.

SALESMAN, well known in Boston, is open for a line of silks and woolens for the cutting up trade; can guarantee results for the right house. Answer Z 2487 Times Annex.

SALESMAN, ladies' ready-to-wear in all its branches, connections all through the country, offers his services to concern desiring. W 547 Times.

SPORTWEAR specialist, reliable, fourteen years' experience ladies' sport suits, buying, handling contractors, selling, office management. M 39 Times.

BANKRUPTCY SALES.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of GROVER C. BARUTH and BONNIE B. ROSET, individually and as co-partners, trading as THE MARIBEE CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, February 28, 1922, by order of the Court, at 11:30 A. M., at 2,341 Broadway and immediately thereafter at 2,741 Broadway, Borough of Manhattan, assets of the above bankrupt, consisting of flowers, ribbons, veilings, ornaments, feathers, hat frames, silk malines, braids, millinery supplies, fixtures, shelving, counters, chairs, electric light fixtures, mirrors and showcases. Also the Receiver's right, title and interest in and to the unexpired terms of the leases of premises of above bankrupt.
MARY G. POTTER, Receiver.
SAMUEL STURTZ, Attorney for Receiver, 198 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of BENJAMIN HARTMAN & JACQUES GELARDIN, individually and as copartners, doing business as GELARDIN & CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Thursday, March 2, 1922, by order of the Court, at 10:30 A. M., at 33 Union Square, Borough of Manhattan, assets of the above bankrupt, consisting of novelties, fixtures, &c. Also the Receiver's right, title and interest in and to the unexpired term of lease of said premises.
PERCIVAL WILDS, Receiver.
SILVER & MOSKOWITZ, Attorneys for Receiver, 299 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of GOTHAM FOLDING BOX CO., INC., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, February 28, 1922, by order of the Court, at 2:00 P. M., at 52 Elizabeth Street, Borough of Manhattan, assets of the above bankrupt, consisting of cardboard, paper, fixtures, &c. Also the Receiver's right, title and interest in and to the machinery and in and to the unexpired term of lease of said premises.
JESSE W. EHRICH, Receiver.
ARCHIBALD PALMER, Attorney for Receiver, 320 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of WORCESTER ABRASIVE CO., INC., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, February 28, 1922, by order of the Court, at 10:30 A. M., at 1,554 Broadway, Borough of Manhattan, assets of the above bankrupt, consisting of office furniture, desks, typewriters, chairs, etc. Any and all patents now owned by the above-named bankrupt; also chemicals used for the sharpening of tools, &c.
JOHN L. LYTTLE, Receiver.
SAMUEL C. DUBERSTEIN, Attorney for Receiver, 63 Park Row, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of FISHER-SAMUELS CO., INC., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, February 28, 1922, by order of the Court, at 10:30 A. M., at 7 East 17th Street, Borough of Manhattan, assets of the above bankrupt, consisting of children's suits, materials, piece goods, linings, cloth, overcoats, wash suits, machinery, safe, desk, typewriter, fixtures, etc.
PHINEAS LEWINSON, Receiver.
BERNARD BERNBAUM, Attorney for Receiver, 280 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of SOL D. SPENCE AND HARRY C. VANNOTE, copartners, doing business as SPENCE & CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Thursday, March 2, 1922, by order of the Court, at 10:30 A. M., at 15 Broadway, Borough of Manhattan, assets of the above bankrupt, consisting of furniture, fixtures, etc.
ALICE B. MORAN, Receiver.
LAWRENCE BERENSON and MEYER BOSKEY, Attorneys for Receiver, 302 Fifth Avenue, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of CHRISTOPHER GAVALAS and EUSTACE BASSOS, doing business as C. GAVALAS & CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, February 28, 1922, by order of the Court, at 2:00 P. M., at 44 Washington Street, Borough of Manhattan, assets of the above bankrupt, consisting of men's furnishings and general merchandise, fixtures, &c.
SUSAN BRANDEIS, Receiver.
LEON C. SHULTZ, Attorney for Receiver, 1,674 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of HERBERT MOOS, Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Thursday, March 2, 1922, by order of the Court, at 2:00 P. M., at 23 East 21st Street, Borough of Manhattan, assets of the above bankrupt, consisting of leather goods, novelties, machinery, fixtures, etc. Also the Receiver's right, title and interest in and to the unexpired term of lease of said premises.
JESSE W. EHRICH, Receiver.
SILVER & MOSKOWITZ, Attorneys for Receiver, 299 Broadway, New York.

LATEST DEALINGS | COMMERCIAL LEASES. | ESTATE SELLS BUILDING. | ACTORS' EQUITY HOME SOLD. | MANHATTAN—FOR SALE OR TO LET. | MANHATTAN—FOR SALE OR TO LET. | TO LET FOR BUSINESS. | TO LET FOR BUSINESS.

LATEST DEALINGS IN REALTY FIELD

Abraham Zanderer, an Operator, Buys the Somerset, a Six-Story Heights Apartment.

[illegible] HELD AT $325,000

New Owner for Upper Broadway Building—$175,000 Audubon Avenue Deal.

The Somerset, a six-story elevator apartment, on a plot 99 by 100 feet at [illegible] Edgecombe Avenue, was purchased by Abraham Zanderer, operator, from the Orinoco Realty Company, Leo S. [illegible], President.

The property brings an annual rental of [illegible] and was held at $325,000.

The Charles F. Noyes Company sold to Daniel B. Freedman 4,383 Broadway, a four-story apartment and store, on lot [illegible] by 111, near 187th Street. The seller was Margaret G. O'Connell, who erected the present building and has owned the property for more than twenty-five years.

This is the second sale of Broadway property to Mr. Freedman within the last month made by the Charles F. Noyes Company, he having originally purchased 5,222 Broadway.

Gustav Reyelt sold to George Munsh [illegible] West 114th Street, a five-story double flat, on lot 26 by 100. John Peters was the broker.

G. M. Folsom & Co. sold for the Baumann Marx Realty Company the five-story triple house at 122 East 127th Street to a client for investment. The property was held at $30,000.

$175,000 Audubon Avenue Deal.

Donald Robertson purchased from [illegible] & W. J. Wolf, executors of the estate of Heilner & Wolf, the one-story building, containing thirty-one stores, at the northeast corner of Audubon Avenue and 181st Street.

It has a frontage of 100 feet on the street and 10 feet on the avenue. The purchaser is the owner of the northwest corner of Audubon Avenue and 181st Street. The property was valued at $175,000. McDowell & Byrnes negotiated the transaction.

Heights Apartment in Resale.

Quick resale of the five-story apartment house at 663 and 665 West 178th Street has been made by the Manport Realty Company (I. Portman), which bought the property last week from the Rodner Realty Company through the Wood, Dolson Company.

The new owner is Agnes C. McLaughlin, who made the purchase through the J. M. Kelly Company. The house stands on a plot 50 by 100 adjoining the northeast corner of Broadway, and was held at $85,000. It is arranged for four families on a floor and returns an annual rental of about $15,000.

LEASED FROM PLANS.

Schulman & Hauptman Secure Floor in New Aronson Building.

Demand for high class loft space in the heart of the new garment centre surrounding the Pennsylvania Station is shown by the fact that Schulman & Hauptman, manufacturers now located in Twenty-ninth Street, have leased from the plans an entire floor in the new fourteen-story structure to be erected at 242 to 252 West Thirty-sixth Street by Max Aronson.

Ground for the new building, which will represent an investment of $1,000,000, was broken last week and it is expected that it will be ready for occupancy next December. Other leases are pending.

Mr. Aronson completed a similar building on Thirty-sixth Street almost directly opposite the new structure last year. It is fully rented in long term leases.

FILE PLANS FOR HOSPITAL.

Hospital for Joint Diseases Will Have $900,000 Building.

Plans have been filed for the proposed new home of the Hospital for Joint Diseases, which is to occupy the block front on the east side of Madison Avenue, between 123d and 124th Streets.

The structure will be seven stories, with an avenue frontage of 201.10 feet and measuring 76 feet on each street, and there will be a six-story service building, 73 by 100, adjoining on 124th Street. Plans were prepared by Buchman & Kahn, who estimate the cost of the hospital at $650,000 and the service building at $250,000.

Bronx Houses in Resale.

A. H. Levy has resold for Samuel Brener the two modern five-story apartments at 810 and 812 Westchester Avenue, with two rear dwellings, on a plot 50 by 119. The new owner is a Mr. Lazar, who sold the property in 1914 to the State Bank, represented by Mr. Levy, and which last week disposed of the houses to Mr. Brener.

J. Clarence Davies sold for Marie Neumann to Josephine C. Wagner 425 East 156th Street, near Willis Avenue, a three-story brick dwelling, on lot 16.8 by 100.

Realty Notes.

J. S. McQuillan represented the Astor estate in the sale of the block front on the east side of Eighth Avenue, between Forty-fourth and Forty-fifth Streets.

Among the loans which the Franklin Savings Bank has recently made are the following: 416 West Forty-fourth Street, $8,000; 451 West Fortieth Street, $8,500; 1,112 Honeywell Avenue, $17,000; 529 West 158th Street, $40,000, and the southwest corner of St. Nicholas Avenue and 168d Street, $185,000.

Robert Foley was the broker in the sale of 1,492 Vyse Avenue for Mary Miller to Arthur Baisle.

Herman L. Fiske purchased an apartment in 144 Twenty-third Street, Jackson Heights.

$450,000 Bronx Apartments.

An apartment house project involving a total outlay of $425,000 is planned by the Abbarmor Realty Company for the plot at the northeast corner of Bryant Avenue and Aldus Street, which property it has just purchased from the American Real Estate Company. Morris Weiss, Barnet Siegel, Morris Fein and Abraham Dreier, who compose the buying company, are having plans prepared for the improvement of the site with two six-story apartment buildings.

The measurements of the plot, which was valued at $65,000, are 320 feet on Bryant Avenue and 100 feet on Aldus Street. Max Silverstein, attorney, represented the buying interests in the transaction.

Lenox Avenue House Sold.

The four-story business building, on a lot 20 by 80 feet, at 199 Lenox Avenue, was sold by Barnett & Co. to A. Barth. The property was held at $30,000, and has been in possession of the sellers for thirty years.

Deal in Riverdale Section.

Ruslyn E. Fox sold to Paul Rosenthal the vacant plot of 16,000 square feet on the east side of Independent Avenue, through to Blackstone Avenue, 300 feet south of 254th Street, in the Riverdale section of the Bronx. The plot adjoins Mr. Rosenthal's residence. J. Clarence Davies was the broker.

COMMERCIAL LEASES.

Hotel Alcazar Figures in New Rental at $37,000 a Year.

Herman Goldie has leased from Theodore and Paul Pressment the entire building, above the ground floor, at 43 to 47 West Thirty-second Street.

This property, known as the Hotel Alcazar, is a twelve-story structure which, during the war, was used by the Knights of Columbus as a headquarters for its War Activities Committee.

The new lease is for three years and three months, at $37,000 a year.

The Driscoll Transmission Corporation, of which Colonel M. W. Thompson is Chairman of the Board, closed, for a term of years, a lease on the entire eighth floor of the fireproof building at 416 to 422 West Thirty-third Street, owned by former Sheriff Max S. Grifenhagen, which they will use as a laboratory for the development and licensing of the Driscoll variable speed transmission. Cushman & Wakefield were the brokers.

F. and M. Wetzler leased the entire building at 622 Lexington Avenue for a ter mof years, at an aggregate rental of $56,000. J. Arthur Fischer was the broker.

Cross & Brown Company leased for the Railroad Co-operative Building and Loan Association, to the Lexington Radio and Electric Company, Inc., the store at 439 Lexington Avenue. It is the intention of the lessees to open a radio shop.

The Haggstrom-Callen Company leased for Viola L. Jones the store at 258 West Forty-seventh Street to Swidler & Mastow, general contractors.

Emily C. Gerdes leased to William Steuer the store at the northwest corner of Thirty-sixth Street and Third Avenue, through Henry Hof as broker. The same broker also leased to Nathan Halperin the store at the northwest corner of Thirty-seventh Street and Third Avenue.

Charles Garfiel leased the building at 1,839 Third Avenue to the Great Atlantic and Pacific Tea Company. A. W. Miller & Co. were the brokers.

Henry Shapiro & Co. leased for the 218 to 220 West Thirty-fourth Street Corporation the store at 218 West Thirty-fourth Street to Goldie Brothers for a term of years.

THE BROOKLYN MARKET.

New Owners Acquire Residence Properties for Occupancy.

The new two-family house at 447 Eighty-fourth Street was sold by Frank A. Seaver & Co. for the Sydmac Engineering and Construction Company to a client, for occupancy.

Edward B. Kegel, as broker, sold a two-family brick house at 610 Seventeenth Street for Dora Feinberg to a client, for occupancy; 88 Prospect Park Southwest, near Eleventh Avenue, for Sarah Sutton to a client, for occupancy; 452 Sixtieth Street, near Fourth Avenue, a six-family house, for John Becker to a client, for investment, and 415-A Sixteenth Street, near Prospect Park West, a two-family three-story house, for Ascher Rosen to a client, for possession.

Edith Kitching sold a plot on the south side of Crosby Avenue, 100 feet east of Miller Avenue, 100 by 100, to a building company for immediate improvement with private dwellings. M. C. O'Brien was the broker.

The same broker sold for the estate of J. Murphy a plot on the north side of St. John's Place, 175 feet east of Rogers Avenue, 50 by 100, to S. Lewis, who will improve the same with stores and dwellings above.

The John Gagliano Company sold for S. Esposito to John Genoviffe Martignetti the new two-family house at 1,112 Sixty-sixth Street, on a lot 20 by 100.

BUYING IN THE SUBURBS.

New Yorker Buys Pelham Residence Held at $25,000.

Walter S. Finlay Jr. sold his residence in Pelham Heights, Pelham, to Elmer D. Diemer of New York City, who intends to occupy it as his home. The property was held at $25,000. Fish & Marvin were the brokers.

The same brokers sold for the Witherbee Real Estate and Improvement Company four lots on Highbrook Avenue, at Pelham Manor, to David N. Bulloch of New York City. The property was held at $6,000.

Burke Stone, Inc., sold for Henry J. Lohman his large residence on Dellwood Road, Cedar Knolls, Bronxville, to C. A. Osman, and sold for William Strich a large plot in Larchmont Park to L. P. Deffia for improvement.

A large plot on Alexander Avenue, Lester Hill, White Plains, owned by Louis R. Genung, has been sold to Mrs. Emma Rutherford, who will erect a two-family house. The sale was negotiated by Chauncey B. Griffen.

The Cooley Realty Company sold for Mrs. Alice L. Pasmore her residence and garage, located at 169 Chester Street, to Alexander G. Ritchie of New York City. Mr. Ritchie will take possession of the premises in the Spring. The property was held at $20,000.

PRIVATE HOUSE SALES.

Mechanics Institute of Rochester Sells Uptown Dwelling.

James H. Cruikshank purchased from the Rochester Athenaeum and Mechanics Institute of Rochester, 51 West Seventy-sixth Street, a four-story private dwelling, on plot 21 by 102, located between Central Park West and Columbus Avenue. J. M. Kelly Company was the broker.

Hudson P. Rose Company purchased two three-story brownstone dwellings at 237 and 239 East 126th Street from the Richardson estate, Fifth Avenue Bank, trustee. The broker was David S. Gerstenfeld.

The Duross Company sold 321 West Twelfth Street, a three-story dwelling, for Sophie Griese to Frank Francesco.

George W. Bretell, as broker, resold for Julius Reich to Mr. and Mrs. William Belter for occupancy, 128 East 127th Street, a three-story brick house having a 20-foot frontage.

Spear & Co. Open New Offices.

Marking the third uptown move in seventeen years, Spear & Co. have opened a new real estate office at 1261 Broadway, where they have taken the second floor in the Martin Building, at the northeast corner of Thirty-first Street. A sales and renting department, with fifteen brokers, will have offices here, in addition to the industrial, insurance and publicity departments.

When Spear & Co. opened their first office in a small room at 63 Bleecker Street in 1905 that neighborhood was then the centre of the fur district, then in process of migration from the lower East Side. Tenth Street was "away up town."

In 1908 the office of the company was moved to Broadway and Washington Place, which was then the center of the cloak and suit district. In 1914 a move was made to the corner of Thirteenth Street, at 840 Broadway, still the center for the fur and millinery trades.

Building Cost Stationary.

General construction cost for February, according to statistics of the Southern Pine Association, remains the same as last month, 26 per cent. cheaper than one year ago, and 38 per cent. under the peak; it is 60 per cent. above the 1913 level.

	Construction Cost Index.
February, 1922	168.72
December, 1921	167.82
January, 1921	230.87
Peak, June, 1920	273.80
1913 (base)	100.00
Average for year 1921	201.78
Average for year 1920	251.23

Buys House for Occupancy.

Leroy Coventry sold for Ernest Fiedler 42 West Seventy-third Street, a four-story dwelling, on lot 19 by 100 feet, to a buyer for occupancy. The property was held at $40,000.

Auction Results.

By Samuel Goldsticker.

West 94th St, 49, n s, 255 ft e of Columbus Av, 20x100.8, 4-story and basement stone dwelling; Josephine M. Pastor vs Catherine F. Mitchell et al; Clifford G. Roberts, attorney; Henry A. Friedman, Sm. [illegible]; withdrawn.

ESTATE SELLS BUILDING.

Investor Purchases 53d St. Structure, Held at $300,000.

The Excelsior Estates Company, Samuel H. Stone President, sold the new seven-story mercantile building which has just been completed at 4 East Fifty-third Street, on a lot 25 by 100.5.

The purchaser is an investor, and negotiations are now under way to lease the entire premises to one tenant for occupancy. The property was held at $300,000. James B. Speyers & Co. were the brokers.

Haviland & Co. Are Buyers.

Haviland & Co., chinaware dealers, are the buyers of the dwelling at 9 East Thirty-sixth Street, sold recently by Mrs. S. A. Robbins through Frederick Fox & Co.

Some time ago the firm acquired the property at 13 and 15 East Thirty-sixth Street, adjoining, so that they now control a frontage of 121 feet on Thirty-sixth Street.

ACTORS' EQUITY HOME SOLD.

Investor Buys 47th Street House Held at $75,000.

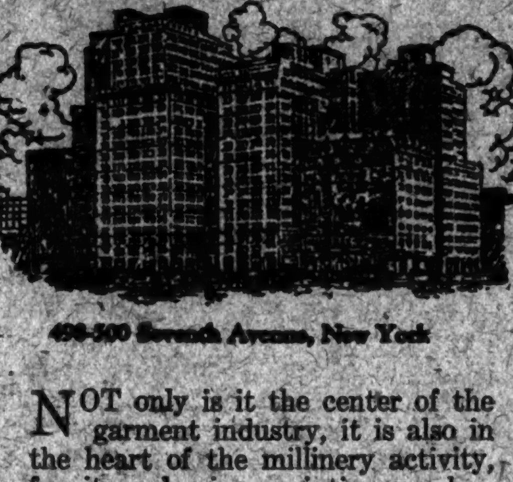
The Actors' Equity Association building at 115 West Forty-seventh Street, which changed hands a few weeks ago, has been sold again.

The sale was made by the Winter Realties, Inc., Benjamin Winter, President, which held it at $75,000, to an investor. The building, a five-story house, stands on a lot 20 by 100.5, near Sixth Avenue, and is under lease to the Actors' Equity Association at a net annual rental of about $6,000.

Mr. Winters acquired the property in part payment for the twelve-story apartment house at the southeast corner of West End Avenue and Ninety-eighth Street, in a deal with Thomas J. McLaughlin and the Joseph Gordon Realty Company. Mr. Winters had bought it a week previously from Rudolph G. Leeds, tin plate magnate. Hollings C. Rinton was the broker in the deal.

REAL ESTATE. REAL ESTATE.

THE GARMENT CENTER CAPITOL



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CLARENCE E. ATKIN, Attorney, Keenan Building, Troy, N. Y.

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Price $90,000. Terms to suit.
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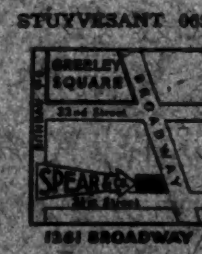

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137 to 1,200 Sq. Ft.
Several Connecting Units.
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Now Available
1000—1500—2000—2500 Sq. Ft.
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TOP LOFT, exceptionally fine light on all sides; skylights; immediate possession. Open for inspection. Apply Superintendent or
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IDEAL LOCATION FOR
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OFFICES
$35 to $100; light, heat and cleaning included.
ENGLISH, 1,531 BROADWAY.

Brooklyn.

OFFICE SPACE
about 1,800 sq. ft.
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Any Kind, Anywhere in Brooklyn
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7 & 8 Room & 2 BATH
Elevator Apartments.
Rents $3,000 to $3,300
Apply Superintendent on Premises
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Choice Apartment, 10th Floor
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East of Park Ave.
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PARK AVE. OPERATING CO., Inc.
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The Eldorado
302 Central Park West
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RESTAURANT ON ROOF
Corner Apartment. Southern Exposure
2 & 3 ROOMS & BATH
Rent Reasonable
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APPLY ON PREMISES.
SHARP & CO.
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at 88th St.
2-Room Kitchenette Apartments with Bath
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MARK RAFALSKY & CO.
21 East 40th Street Vanderbilt 2027

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58th & 59th Streets
Cor. Seventh Ave.

7, 8, 9, 10 Room Fireproof Apartments

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CENTRAL PARK SOUTH APARTMENTS

Seventh Ave.—58th & 59th Sts.

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4 & 5 Rooms
Perfect in every detail.
Southerly exposure on
ST. JAMES PARK.
Telephone service.
Kingsbridge Road Station of Jerome Ave. Subway and 6th and 9th Ave. "L" within two blocks.
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Corner of Morris Avenue.

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55 Mt. Hope Place
N. E. Cor. Walton Ave.
3-4-5 Rooms
Every Modern Improvement
One block north of 176th St. Jerome Av. Subway Station.
Reasonable rent. Agent on premises.

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5 MINUTES TO WALL ST.

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New Elevator Apartments.
Subway Corner Clark & Henry Sts.
Take Broadway, I. R. T. Sub. to Clark St. J. W. Mengel, on prem. Tel. Beekman 0450

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—Unique Apartments—
QueensBoulevard
12 minutes by Queensboro Subway (Corona Line), from Grand Central to Lowery St. Sta. at Door.

3 Rooms	$63
4 "	$72
5 "	$85

Finest equipment & fixtures throughout.
All Large Outside Rooms, Interior Park
A 6 Room Suite for Doctor or Dentist.
NIGHT AND DAY SERVICE
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On Premises or Bridge Plaza North, Hunters Point 4366. Astoria 725.
—LONG ISLAND CITY—

CITY REAL ESTATE.

Manhattan—For Sale or To Let.

HERE is an opportunity for a safe, small investment in new law tenements, whose readjustment of values in due course of time may be the source of a few thousand dollars' profit, while a handsome return above the investment is obtained in holding them. 6-story fireproof tenement, 2 stores, 20 rooms on a floor, 5 families on a floor; hot water and bath; present rental $7,620, averaging $5 a room; mortgages $38,000; price $44,000. E. V. PESCIA, Times Building. Tel. 4000 Bryant.

A SUPERB DWELLING to lease at $4,500, and purchase of furniture at $6,000, on 77th St., between Columbus and Amsterdam Avs.; beautifully furnished, four-story dwelling; four baths, steam heat, electricity, parquet floors, &c., in perfect order; immediate possession; will make a most successful rooming house at the highest price, due to location, condition and furnishings. Address Owner, 778 Times Downtown.

EXCLUSIVE MURRAY HILL—SOUTHWEST CORNER OF LEXINGTON AV. AND 37TH ST. FOUR-STORY AND BASEMENT, HIGH STOOP, 12 ROOMS AND 4 BATHS; ELECTRIC LIGHT; FIRST-CLASS CONDITION; HARDWOOD FLOORS, OPEN FIREPLACES; BELOW ASSESSED VALUATION. TELEPHONE CHELSEA 7570.

FOR SALE, with furniture and fixtures, several fine houses, from 14 to 22 rooms; fitted up as rooming houses; all paying business; west side, between 72d and 96th St.; small amount of cash will swing them. Chas. K. Clisby & Co., Inc., 129 West 72d St. Columbus 1719.

103D, 241 WEST—Three-story, arranged apartments or family; freshly, artistically decorated throughout; adjoining Broadway, close express subway station; near West End Avenue's finest residential section; immediate possession; liberal terms; inspection day and evening. Academy 2962.

GREENWICH VILLAGE.
Three-story and basement, 22 ft., 2-family house; hot water heat, electricity; new floors; plumbing and decorations; immediate possession. Apply R. Telfair Smith, 11 East 10th St. Phone Stuyvesant 6048.

TEN STORES, taxpayer, fine location, all rented; rents $10,000, $11,000, $12,000 for first, second and third years; tenants do all repairs; price, $80,000; cash, $20,000; pays 25 per cent. clear on investment. Kelly & Smith, 344 East 149th.

FURNISHED DWELLING.
Park Av. (Murray Hill section), 12 rooms, 5 baths; modern improvements; yearly rent $6,000; 6-year lease; possession May 1; principals only. T. A. & J. J. Fogarty, 2,023 Broadway. Columbus 5304.

TO RENT, four-story American basement, West 70s; long-term lease; private party, or alteration into small suites.
JOHN A. POWER,
229 West 42d St. Bryant 5970.

FOR SALE—Suitable for warehouse or manufacturing; electrically equipped, elevator, steam heat; size 25x150; immediate possession. Morgan, 2,163 7th Av. Morningside 5725.

CLAREMONT AV., 181 (near 126th St.)—Bargain, 6-story modern elevator, 50x100; two four, two six room apartments; rents $20,500; price $110,000; cash $30,000. Joseph G. Abramson, 46 West 46th.

5TH AVENUE building on long-term lease. House for sale on Madison Av.; willing to make a lease.
ELMER E. SANBORN,
Vanderbilt 6006. 41 East 42d St.

2,304-2,306 7TH AV., NEAR 135TH.
Two 5-story apartment houses, with stores, 50x100; price $75,000; cash $20,000; big future; principals apply. Leon Altmayer, Sole Agent, 62 East 86th.

156-158 EAST 82D ST.
Two 5-story apartment houses, 50x100; price $75,000; cash $15,000; low rents; principals apply personally. Leon S. Altmayer, Sole Agent, 62 East 86th.

4-STORY American basement, near Riverside Drive; excellent condition; fine location; $6,000 cash; price practically the assessed valuation. Chas. K. Clisby & Co., Inc., 129 West 72d St. Columbus 1719.

WE HAVE a small brick dwelling on exceptionally easy terms; also apartment rooming house; income $8,600; price $42,500. For particulars address Williams-Dexter Co., 72 Greenwich Av. Chelsea 2098.

TWO five-story houses, rent $17,000, price $85,000. Billet, 110 East 23d.

MORTGAGE LOANS.

SPECIAL FUND seeks first mortgage investment, Manhattan, Bronx and Queens; also funds for Westchester and Jersey. Jos. M. Byrne Co., Newark, N. J. Est. 1888. N. Y. office 68 William St. Tel. John. Kindly ask for Mr. Moss.

$600,000 TRUST fund for first mortgages, cost 1% and disbursements; also special fund of $200,000 for building loans and first mortgages up to $7,500 amounts; also $200,000 for good second mortgages. LLOYD WINTHROP, 141 Broadway.

SECOND MORTGAGE MONEY—Special fund $200,000 to be placed at less than market rates. HOWARD MOSHER (2d Mortgage Specialist), 141 Broadway.

LOANS on second mortgages promptly made; Greater New York property. Cosmopolitan Credit Corporation, 152 West 42d St.

BUILDING LOANS, second mortgages; send your applications. Weiss, Longacre Building, Room 612.

MONEY TO LEND on 1st and 2d mortgages; terms reasonable. [illegible] Times, Downtown.

CITY REAL ESTATE.

Manhattan—For Sale or To Let.

TO LEASE for 5 years corner apartment house; small suites, 2 and 3 rooms; present rent $44,700; tenants must put up $10,000 cash security; below 86th St. Duross, 261 Broadway.

A TENEMENT BARGAIN
62d St., close to 2d Av., five-story tenement, 25x100; two stores; cheap at $21,500; easy terms. Owner, William D. Kilpatrick, 149 Broadway.

RIVERSIDE DRIVE (near 72d St.)—Four-story and basement, 22-foot; altered into apartments; rents $8,000; sell for $45,000; act quick. S. L. Bakas, 21 Park Row. Barclay 9755.

CHEAP HARLEM DWELLING
$5,850, easy terms, will buy four-story brick dwelling, nine rooms and bath; 123d St., between 2d and 1st Avs. Owner, William D. Kilpatrick, 149 Broadway.

BROADWAY vicinity, less five times rental, apartment house, rents $12,500, price $50,000; six-story new law, rents $10,500, price $45,000; seven-story, rents $26,000, price $122,000. Arthur Cutler, 261 Broadway.

CORNER WALK-UP APARTMENT, 7th Av. and 111th; 25x100; price 6½ times rent.

FORSTER, 724 8TH AV.

BROADWAY—Six-story elevator, 100x125; rent $75,000; station corner; price $425,000; cash $75,000, balance mortgages. H. Reinheiber, 38 Park Row.

PRIVATE HOUSE, 330 West 158th—Ten rooms, two baths, $19,000. Lilienthal, 813 8th Av. Longacre 3440, or nights, Sundays, Audubon 7800; open inspection.

29 2D AV., NEAR 1ST ST.
Three buildings; price $72,000; cash $10,000; principals apply personally. Leon S. Altmayer, Sole Agent, 62 East 86th St.

SEVERAL BEAUTIFUL private residences, West 70s; prices average $35,000, with $10,000 cash. Chas. K. Clisby & Co., Inc., 129 West 72d St. Columbus 1719.

59TH ST., 56 EAST—4-story, 4 baths, large extension; hardwood floors; electric light; immediate possession. Pease & Elliman, 340 Madison Av.

74TH ST., 306, 308, 310 EAST—25x100 each; three 4-story tenements; will sell separately or together.
JOSEPH G. ABRAMSON, 46 West 46th.

70'S (West)—Sacrifice, best rooming proposition, 20 rooms, went only $300; ten years straight lease; profit, $700 month; $4,000 cash required. Phone Bryant 6914.

78TH (West), near Park—Exceptional opportunity, large, beautiful house, 15 rooms, six baths, $4,800; roomers allowed. Bryant 6914.

90'S (West)—House 14 rooms, three baths, great bargain, $21,500; 97th, near Central Park West. Phone Bryant 6914.

223 DIVISION ST.—Executors' sale; front and rear house; deep lot; $16,250; cash $6,000. Lisiecki, 15 Murray St.

ON 56TH ST., CLOSE TO 5TH AV.
Two-story garage, 25x100, price $85,000. Owner William D. Kilpatrick, 149 Broadway.

DWELLING for sale, $12,500; just altered; owner moving to country; daylight extension rear. Ausbury, 402 East 53d St.

STABLE, 25x100, 4 floors and cellar, 2-ton elevator, 28 stalls. FIGGE, 237 West 40th St.

PRIVATE house, sale or let; will sacrifice. Address Bargain, Box 88, 1,256 Broadway.

75TH, WEST—House, 14 rooms, 3 baths; $350 month. Elberson, 25 West 42d.

Bronx—For Sale or To Let.

TAX EXEMPT—Five-story corner apartment, best location West Bronx; price $350,000, rents $65,500, nets $38,000 on investment of $50,000 cash. Biltmore Realty Corp., Times Building.

TO EFFECT a quick sale, new house, finely located, eight rooms, hollow tile, stucco, all improvements, stone garage; brokers protected. Phone Chelsea 3897. Fordham 1282.

ONE-FAMILY HOUSE; 50x100; ten rooms, two baths; steam, electricity, garage; immediate possession. 2,338 Grand Av.

NEW BUILDINGS, tax-exempt, all improvements, block from Concourse; rental, $62,400; price $165,000. Lurrie Bros., 288 1st Av.

GRAND CONCOURSE, corner, 7½ lots ripe for building. B 438 Times.

Brooklyn—For Sale or To Let.

2-STORY BRICK DWELLING.
8 rooms and bath, electric light.
1,743 WEST 9TH ST.
Immediate possession.
Particulars from Jos. T. Mulligan, 30 Broad St., New York City.

PARK SLOPE, 602 3d St., near Prospect Park West, $27,000; 3-story modern dwelling; extension dining room, steam heat, parquet throughout, 2 baths; beautiful home sacrificed; possession. Henry Pierson, 338 Flatbush Av. Tel. 4300 Sterling.

ATTRACTIVE stucco house, Flatbush, facing two streets, 7 large rooms and glass enclosed porch, modern; express subway station. 1,924 Homecrest Av., near Avenue S.

RENT $8,000, rental value $11,000; $48,000 buys fine downtown corner with stores; no heat; big profit. Lawyer, Room 1326, Tribune Building. Beekman 2634.

PARK SLOPE—Finest section, beautiful brownstone mansion, 22 ft. wide, 15 rooms, near subways. Inquire any agent or owner, 635 Carroll St. Sterling 3673.

LOT for sale, 20x100, suitable for apartment house or private; Jefferson Av., near Reid Av., Brooklyn. Apply Stagg [illegible]. Ask for [illegible].

CITY REAL ESTATE.

Brooklyn—For Sale or To Let.

OWNER moving to country, 3-story and basement brick house on Hicks St., lot 20x100, one block from Clark St. subway station and five minutes from Wall St.; price $20,000. Apply or write to owner, 86 Henry St., Brooklyn.

Queens—For Sale or To Let.

FOREST HILLS GARDENS.
Eight rooms, two baths, large enclosed porch; corner house, detached; built 1919; southwest exposure; ivory and grasscloth finish, instant water heater; six minutes to station. Telephone Boulevard 6886J.

CITY REAL ESTATE.

Queens—For Sale or To Let.

ONE-FAMILY, 6 rooms, tile kitchen; parquet; electric; driveway; sewers; beautifully decorated, sun parlor; terms to suit. Newman, builder, 85th St., corner Atlantic Av., Woodhaven. Always on job.

FACTORY PLOT FOR SALE.
Ridgewood section, near Myrtle Av., part suitable for garage or factory purpose; cash required $4,000, balance terms to suit. Apply C. F. Brucker, 2,549 Myrtle Av., Brooklyn.

NEW 6-ROOM HOUSE, nicely furnished; garage; near Jamaica Main Station; immediate occupancy. Hillside Realty Co., Sutphin Boulevard at Hillside Av. Tel. 4912 Jamaica.

SUBURBAN REAL ESTATE

Westchester—For Sale or To Let.

EXCEPTIONALLY GOOD INVESTMENT OPPORTUNITY.
$3,000 cash gives you title to a modern, semi-detached 2-family house, frame and stucco construction; 6 rooms and bath, with built-in garage on each side; plot 50x100; large living room, with open fireplace and sun porches; separate steam heating plants; price reduced to $17,500; annual income of $3,000; carrying charges approximately less than one-half of this.
BURKE STONE, INC.
41 East 42d St., or Pelham 1073.

FOR RENT or SALE at PELHAM MANOR—Beautiful home; 7 large rooms, 2 baths, enclosed steam heated sun parlor, sleeping porch; all modern improvements; finest construction throughout; rent $175; price $19,000; terms arranged; possession April 1. Beatrice Mossman, 25 West 43d St. Telephone 0789 Murray Hill, New York.

WESTCHESTER CO. HOMESEEKERS.
Parties who contemplate building a home costing not less than $10,000, who would like to live in a beautiful high-class residential park, 45 minutes out, will be offered an exceptional opportunity to secure a choice plot at greatly reduced prices. For particulars address Unusual, H 194 Times.

FINE HOME AT MOUNT VERNON for sale for business reason; hollow tile construction; sun parlor, breakfast room, sleeping porch, 4 master's bedrooms, 3 bathrooms; frontage on two finished streets; $27,500. Anderson Realty Co., Mount Vernon.

WESTCHESTER BARGAIN.
RYE—Ten-room dwelling and garage on half acre; many shade trees; immediate possession; price $16,000; quick action imperative. T. A. & J. J. Fogarty, 2,023 Broadway. Columbus 5304.

IDEAL commodious home, 30 minutes Grand Central; well built 11-room house; all improvements; bath, electricity; lot 75x200; wonderful possibilities for two-family house; Chester Hill; $12,000; cash $6,000; terms. Tel. 6421W, Owner, Mt. Vernon.

PELHAMS—For desirable dwellings and building plots in Pelhams, consult Peter Coder, Pelham. Telephones 1360 and 2100 Pelham.

LOTS, $500 upward, Hastings-on-Hudson; improvements; easy terms; building loans arranged. Owner, Rose, 7 West 45th St. Tel. Bryant 2728.

CRESTWOOD, N. Y.—Building lots east and west sides of the track, $450 up; improvements. Zangerle's Office.

Long Island—For Sale or To Let.

FOR RENT—15 room house, two baths, butler's pantry; garage and barn; at Broadway and 21st St., Flushing, L. I.; one block from R. R. station; property 400 ft. front by 300 ft. deep, including tennis court and vegetable garden; facing main automobile road; ideal location for restaurant; fine dance floor; can be leased from May 15, at $250 per month. Address A. Van Beuren, 1 West 34th St., N. Y. C. Phone Fitzroy 4088.

ROCKVILLE CENTRE—Stucco house, eight rooms, bath, two toilets, laundry, hot-water heat, hardwood floors; single stucco garage, cement floor, drive and walks; handy, first-class place; five minutes from station and school; bargain $12,000; reasonable terms; owner compelled to move to higher altitude. Phone Cortlandt 6045. Address owner, D 253 Times Downtown.

ATTRACTIVE 8-ROOM BUNGALOW.
North Shore, within commuting distance; large garden, fine trees and shrubbery; garage; 5 minutes' walk to station; convenient to bathing; a most complete home with every convenience; price $6,900, terms; photo upon request. Cashier National Bank, Smithtown Branch, Long Island.

BAYSIDE—Montauk Av., 2 exceptionally well located 60-foot cor. plots; owner about to leave city; will sacrifice for quick sale. E. G. Snyder, southwest corner Broadway and 23d St., Flushing. Phone Flushing 2543.

EXCEPTIONAL OPPORTUNITY in hill section of Jamaica, 7 rooms, 2 baths; large garage; on corner plot; price $15,500; terms. Edgeworth Smith, Inc., 1 West 34th St. Fitzroy 5250.

ROCKVILLE CENTRE—Building plots, 25x125, $350, on Hempstead Av.; also Morris Av. homes financed; liberal terms. Kane, Suite 611, 200 Broadway. Telephone Cortlandt 2268 for appointment.

CAMP SITES, Mastic, L. I., Great South Bay; ocean bathing, fishing, boating, hunting; price $110; plot 40x100; terms. Kane, Suite 611, 200 Broadway.

FOR RENT—Immediately, new Colonial house, beautifully furnished nine rooms, three baths; near St. Albans golf course; thirty minutes Penn. Station. Phone Laurelton 2165M.

LONG BEACH WEST—Bungalow, $2,300; one at Westholme, $4,000; sewer, water, gas, electricity. H 204 Times.

TWO-FAMILY frame, 12 rooms, two baths, electric, steam heat, driveway, at Corona, L. I., $12,500, cash $3,500. Tel. Stagg 4209.

Long Island—For Sale or To Let.

BEAUTIFULLY shaded plot of 1-3 acre in carefully restricted section on North Shore; private beach rights; boating, bathing and fishing; concrete road; all improvements; 250 feet above Long Island Sound; 35 minutes from New York by electric express trains.
EDGEWORTH SMITH, INC.
1 West 34th St. Fitzroy 5250.

JAMAICA BARGAIN.
Stucco, 6 rooms; plot 40x100; facing Highland Park; price $11,000 if sold this week; terms. Edgeworth Smith, Inc., 1 West 34th St. Fitzroy 5250.

CAMP or bungalow site in Cedars, fronting on water; bathing, boating, fishing; tents on wooden floor; well water; from May to November; $120. T. S., 305 Times.

New York State—For Sale or To Let.

SEVEN room cottage, improvements; plot 50x100; residential section; hour express service; two minutes depot; $7,500. K., Room 304, 41 Park Row.

New Jersey—For Sale or To Let.

DON'T MISS THIS
opportunity to secure your building plot; only 30 minutes from Hudson Terminal in one of the finest suburbs in New Jersey, at $30 front foot; fully improved; water, gas, electricity, curbs, gutters, sidewalks; a few choice locations now available; small payment secure plot; we will finance and build your home on easy terms; we also have two 6 and 7 room houses for sale. For particulars call, write, phone FRANK MILLER, 13 Park Row. Barclay 8885.

AT Ridgewood, N. J.—Remarkably fine residence of 10 rooms, 6 bedrooms, 3 baths, hot-water heat, two open fireplaces, 2 sleeping porches; strictly modern and in excellent condition; 2 car garage; large plot. S. S. WALSTRUM, GORDON & FORMAN, 73 Maiden Lane, N. Y. Tel. Beekman 1414. Also Ridgewood, N. J. Tel. 555.

SUBURBAN HOME SEEKERS.
Send for free booklet descriptive of Ridgewood, N. J., the ideal suburban home town, having 1,800 commuters; all homes; no manufacturing. P. O. Box 21, Ridgewood, N. J.

ATTRACTIVE HOME, convenient and excellent location; seven rooms, tiled bath, every city improvement; fireplace; garage; express commuting; sacrifice price. Buckley Wheeler, Ridgewood, N. J.

THE ORANGES AND MAPLEWOOD, N. J.
Allow us to show you many choice modern houses, 6-7-8-9 rooms; $10,000 and up.
EDW. P. HAMILTON & CO.,
30 Broadway, N. Y., and Orange, N. J.

FOR SALE—Bergen section, Jersey City, 2 flat houses; 5 rooms and tiled bath, gas; first-class condition; fully rented; profitable; convenient railroad, jitney and cars; $40,000; terms. X., Room 304, Park Row, City.

RESIDENCE, 6 rooms, bath; all improvements; plot 40x283; fruit; express service; 5 minutes' walk station; 45 minutes out; $5,500; terms. R. Sobur, 36 Cortlandt St.

GLEN RIDGE—Will lease, reasonable, house 11 rooms, 2 baths, beautiful grounds; five minutes station. Vanderbilt 2760, Ext. 380.

FREE list of houses for sale and rent. Write VAN WINKLE CO., Rutherford, N. J.

SUMMER HOMES—Sale or Let.

Brooklyn.

SHEEPSHEAD BAY—Arcadia bungalow, 4 rooms, large living porch, electricity, gas, sanitary plumbing, private beach; 7 months, April-November, $450 furnished. Inspection Saturdays, Sundays, Wednesday, 2-5. Take Brighton Subway to Sheepshead Bay, bus to Arcadia. 162 N. Y. Times Brooklyn Branch.

Long Island.

TO LET—Houses and bungalows for season. Phone 0375J, Far Rockaway.

BALDWIN—Completely furnished 6-room bungalow, choice location; good bathing beach; easy commuting; $300 for season. Tel. Columbus 6946.

SUMMER HOMES WANTED.

ASBURY, Ocean Grove, furnished house, June-Sept.; state particulars. Bornann, 176 West 86th.

FARMS.

Florida—For Sale or to Let.

FOR SALE—A nice 50-acre farm, 1½ miles from hard road, only 14 miles from Jacksonville, Fla.; has a variety of fruit trees and young orange grove, good water; barn and out houses; good reasons for selling; price $6,000. Write C. H. Intermann, 1,361 Fulton St., Brooklyn, N. Y.

REAL ESTATE WANTED

City Property.

SMALL private house, English basement preferred, between 86th and 110th Sts., west side; will pay all cash; give lowest price and particulars. W 516 Times.

WE HAVE several clients looking to purchase tenements, houses, business and apartment buildings; send full particulars. Pease & Elliman, 340 Madison Av.

WANTED TO LEASE—12,000 square feet, west side, between 23d-59th, suitable for automobile service station. B 1241 Times Bronx.

WE have clients with ready cash for 5-story walk-up; send us your property; we can promise action if price is right. H. M. 102 Times.

$3,000 TO INVEST in cold-water tenement, west side above 42d St. Address E 604 Times Downtown.

CASH to purchase tenements, houses, lofts and apartment buildings; send particulars by letter, Apartment 22, 1,320 Madison Av.

Country Property.

WANTED—Furnished Summer home, nine or ten rooms; seashore frontage, garage, near New York; will pay cash; state price, location, enclose photo. D. 665 Times Downtown.

WANTED FOR SUMMER MONTHS—House in Larchmont, 4 master bedrooms, 2 baths, sleeping porch, maid's room and bath. Phone Riverside 8026 or write Apt. 7A, 306 West End Av.

WANTED TO LEASE—Unfurnished 7 or 8 room, modern house, vicinity Woodmere; write full particulars. N 461 Times.

WANTED—Six-seven room house, minimum lot 50x100, 40 minutes downtown; $8,000; owners only. D 358 Times.

WANTED—To buy plots in Belle Harbor or Neponsit, L. I. W 515 Times.

TO LET FOR BUSINESS.

15,000 DAYLIGHT LOFT, $8,500.
8,000 DAYLIGHT LOFT, 4,000.
HENRY W. FOX.
469 5th Av. Vanderbilt 5334.

72D, 122 WEST—2-room studio apartment, ground floor; 800 square feet; unrestricted business block; lease to suit.

OFFICE, light, with fixtures, telephone, used for any business; very reasonable. Jos. A. Jacobs, 1,165 Broadway.

OFFICE space for rent for reliable real estate men. Francis & Co., Knickerbocker Building. Bryant 8441.

BUILDING, Fulton St., one of best location radio electrical supplies; rent $300 month. C 769 Times Downtown.

BROADWAY, 527 (5th floor)—Private office and desk space, furnished, unfurnished; reasonable.

LOFTS—5,000 square feet, 3,000 square feet; fireproof building; sprinkler system; 121 East 24th St. Apply Supt., 115 East 28th St.

ENTIRE FLOOR, light manufacturing, stockroom, salesroom and office, 20x75. 151 West 38th St., west of Broadway.

OFFICE SPACE sublet, 300 to 1,000 feet; high-grade building; light; low rental. 30 Union Square, Room 1811.

LARGE, SMALL OFFICES, 42d St. Section.
CLARK REALTY COMPANY,
347 Madison Av. Tel. Vanderbilt 1400.

LOFT, 25x100, 779 B'way, 3d floor, elevator service. Apply B. Gensor, 763 Forest Av. Melrose 5365.

49TH ST., WEST.
PARLOR FLOOR, NEWLY DECORATED, $2,800. Miss Lewis, Real Estate, 17 W. 47th.

OFFICE in large 5th Av. suite for rent, with or without services; desirable location. W 536 Times.

OFFICE and reception room to rent; cheap rent, including light and heat. Morris Bros., 302 Broadway.

PARK PLACE, 38 (near Woolworth Bldg.)—Light offices, suitable any business; elevator; steam; electric light; $50 to $100.

5,000 sq. ft.; modern building; choice location; factory privileges. G. D., 205 Times.

40TH, 38 EAST—Front shop, entire floor; sacrifice $3,600. Berlock Company.

34TH, 149 WEST—Pleasant room, suitable office or studio; $15 weekly.

TELEPHONE and mail privileges; good locality; low rent. W 533 Times.

MADISON AV., 961 (75th)—Largest light room for business, $75. Columbus 8316.

LOFTS, first floor, plate glass front; may divide; beautiful top floor. 49 West 19th.

5TH AV., 325—Half of office or desk room; low rent. Apply Room 1108.

34TH, 130 EAST—Parlor floor for rent; suitable for doctor or specialist.

PART of office or desk space; light. 449 4th Av., Room 301.

LOFT, 2,400 sq. ft., 133 Fifth Av., $2,250. Sutton, Longacre 8586.

TO SUBLET, private unfurnished office; very reasonable. Room 1775, Woolworth Bldg.

TO LET FOR BUSINESS.

135 GRAND STREET.
Fine loft, 25x75; elevator, steam, electric; reasonable rent. Inquire on premises.

CORNER loft, exceptionally light; 4,000 square feet; modern building; reasonable rental. W 556 Times.

PART fine store, 605 Broadway, $1,500; low insurance; immediate possession. Spring 5858.

LOFTS TO LET.
402 West 27th St., New York.
Watkins 9316.

LOFT TO LET.
306 West 29th St., New York.
Watkins 9316.

SUBLET office 200 square feet, finest business location city. Apply Room 902, Marbridge Building, New York.

FINANCIAL DISTRICT—Furnished suites, 2 or 3 rooms; reasonable rents. Parsley & Co., 120 Broadway. Rector 7984.

PRIVATE office, furnished; all facilities; moderate rental. Apply Room 1744, 233 Broadway.

OFFICE—34th St.-5th Av., large office furnished or unfurnished with telephones, &c. Call Whitehall 1409.

SMALL OFFICE in private suites; girl service; rent $35; quick action. 299 Broadway, Room 824. Worth 2185-2787.

CORNER loft, 50x80; immediate possession. 1,298 Broadway, corner 38th St. Apply 1st floor.

FURNISHED private office or desk room in beautiful suite, Aeolian Hall; exceptional. Longacre 8246.

$50 to $225 per month, light lofts, 41 West 21st and 151 West 24th Sts. Sharum, 170 Broadway.

PRIVATE OFFICE or desk room, furnished; telephone, typewriter. Tribune Building, Room 616.

66 BROADWAY, 500 feet, independent light; furnished; beautiful view; sublease. HILL & KRYGIER, 50 Church St. Cortlandt 0685.

CORNER store to let, suitable for any business. 119 Madison Av. Letster & Bosnia.

5TH AV., Brunswick Building, offices, 1,100-2,000 square feet. Room 500, 225 5th Av.

LOFT, 2,000 sq. feet, $75; sprinklers. 405 East 71st St. Rhinelander 2085.

$62.50 per month, lofts, 225 Cherry St., 1,100 ft. Sharum, 170 Broadway.

GUARANTY TRUST BUILDING.
Offices, various sizes. Phone Bryant 4110.

PART OF LIGHT OFFICE AND SHOW-ROOM TO LET. 1,123 B'WAY, ROOM 1116.

TO LET—Part store with office space or sub-basement. 369 Pearl St.

PRIVATE OFFICE or desk room, in spacious suite. 416, 1,170 Broadway. Reasonable.

FACTORY building, grade and second story, 25x150; good light, heat. Morningside 2044.

LOFT, 2,400 square feet; 133 5th Av.; $2,250. Sutton, Longacre 8586.

OFFICES, large and small; skylight studio room. Superintendent, 115 East 28th St.

TO LET FOR BUSINESS.

TO LEASE, two floors of approximately 6,250 sq. ft. per floor in a strictly fireproof building suitable for automobile service station or manufacturing purposes; freight elevator service and heat; no reasonable offer refused. Call or write JOHN S. SMITH, 436 11th Av. Longacre 466-490.

FRONT portion of loft to rent, very desirable for offices, showroom or light manufacturing; 1,500 sq. ft. net, ten windows on street; northern exposure, eighth floor; absolutely modern building; immediate possession. International Floor Machine Co., 230 West 19th St. Tel. 7613 Watkins.

BUILDING for rent on Warren St.; five floors; good store, 100x35; second floor remodeled as modern office; elevator; heat; suitable for wholesale hardware, electric or rubber business; total area 16,800 square feet; net rental 40 cents square foot. Owner, 42 Warren St. Barclay 6394.

AT Madison Square, several executive offices, 160 to 2,800 square feet; unusual light; 18-story, fireproof building, 170 5th Av., southwest corner 22d St. Shown by Superintendent or Charles G. Edwards Co., 521 Broadway. Worth 3420.

LOFT TO LEASE.
31 East 10th St., near Broadway; first loft 44x90, for showrooms or manufacturing; two elevators; immediate possession; rent reasonable. Owner, William D. Kilpatrick, 149 Broadway.

440 MADISON AV.
Stores, west side, Madison Av., 49th to 50th St., $4,000. Madison Av. and 50th St. Co., Inc., 217 Broadway. Phone Barclay 41, or T. H. Rose, Supt., on premises, 22 East 50th St. Tel. Plaza 3619. Brokers protected.

OFFICE SEEKERS, ATTENTION.
Private office in suite to let; lease optional; with or without private entrance; telephone and stenographic service; best location; reasonable. 1,493-1,505 Broadway, Suite 534.

HARRISON ST., 63—4-story and basement, size 20x75, floor capacity 300 pounds; electric elevator; suitable for butter and eggs, bakery supplies, grocery sundries, &c. W. J. Russell, 206 Broadway. Cort. 5314.

OFFICE,
42d St., 47 West.
Fireproof, three-elevator building.
Small, light office, $35.
Inquire Room 435.

125TH ST. STORES,
near Koch's.
Prepper Brothers, 120 West 125th St.

ARTIST'S STUDIO.
Elegant skylight studio, north light, in modern elevator building; central location. Inquire Mr. Kay, 662 6th Av. (near 38th St.).

FRONT part of loft, 6 large windows, suitable for lace and embroidery or trimming concern; 100% sprinkler system; three elevators; modern building. 45-47 East 20th St., 4th floor.

PRIVATE OFFICE, MAHOGANY FURNISHED, FRONT OFFICE, PRIVATE ENTRANCE; $100 MONTHLY. 2304 WOOLWORTH BLDG. TELEPHONE BARCLAY 6827.

DO YOU WANT A LOFT?
We have them, large and small.
All locations. Phone Barclay 1515.
FRANK L. BEDELL, SPECIALIST,
80 WEST BROADWAY, N. Y.

COLUMBUS CIRCLE—Front part of second floor, 2 rooms, large windows on avenue; suitable for office, showroom or professional; reasonable rent. Phone Columbus 2585.

DESIRABLE OFFICES.
5th Av. and Times Square Section.
Large, small and in suites.
BILTMORE REALTY CORPORATION.
TIMES BUILDING. BRYANT 6863-5.

OFFICE AND SHOWROOM
space in very desirable location in building on 5th Av., near Madison Square; waist or underwear line preferred; other lines considered. W 529 Times.

AVAILABLE—Attractive 1st floor; loft 5,000 feet; lease renewable, with or without power and live steam; near 14th St.-7th Av. subway station; whole or part. Inquire Acme, Chelsea 872.

MAHOGANY desk in luxuriously furnished spacious office; name on door, telephone, stenographer; splendid; also rent mail and telephone privileges; low rental. Room 1714, 25 West 43d St. Vanderbilt 8040.

OFFICE, well furnished, to sublet; switchboard, with three trunk lines. Apply 334 8th Av.

LOFTS, POSSESSION—Owner, Fitzroy 4962. Bleecker St., 130, 25x100; also store. 20th St., 15 West, 56x92; also store. 24th St., 132 West, 25x110; also store.

37TH ST., 225 WEST—8TH FLOOR, SUNNY OFFICE, DESK, WITH PARTITION. APPLY GILFILLAN BROS., OR PHONE CIRCLE 5520.

CONCRETE sprinklered lofts, South Brooklyn, Williamsburg and Long Island City; 50 cents square foot. Baffa & Dixon, 179 Remsen St., Brooklyn. Main 147-148.

153 WEST 18TH ST.
Lofts to Let.
90x100; immediate possession. Superintendent on premises or Watkins 9316.

ELEGANTLY furnished office, showroom space, with resident buyer; phone and stenographer service. 23d St. and Broadway. Phone 1810 Pennsylvania.

MAIL AND TELEPHONE PRIVILEGE, $5. Rolltop desk, with telephone, $22.50. Private office, with service, $30 to $45. DUANE CO., 299 B'WAY. WORTH 230.

SPACE, 600 sq. ft.; light all around; suitable for showroom or office; immediate occupancy; reasonable rental. Ben F. Leyla, 37 West 26th St., New York.

STORE and basement to let; best location for wholesale textile or any retail business; immediate possession. Madison Textile, 132 East 23d.

OFFICE,
42d St., near 5th Av.
Small, light office, $35.
SALMON, Room 304, 17 West 42d St.

TO RENT—Part of floor, furnished, for business; near 5th Av.-West 45th St.; excellent location for any high grade ladies' wear; reasonable. Bryant 2615.

STORE, 20x86 feet, 33 West 125th St., for lease; reasonable rent; quick possession. Apply on premises or agent, Sabatiello, 2035 2d Av.

18TH ST., EAST—Loft 75x100; exceptionally light; elevator, steam heat, live steam; reasonable rental. M. & L. Hess, 907 Broadway. Stuyvesant 4200.

LOFT, sublease; very light; about 1,000 sq. ft.; elevator service; for office or light mfg.; $100 monthly. Simmon & Frey, 173 East 87th.

ATTRACTIVE store and 2d floor dwelling, 2,132 8th Av.; elevated station, 116th St. adjacent; $1,500. Wilcox & Shelton, 2,107 7th Av.

OFFICE, also desk room, in well-furnished suite; low rental; phone extensions and service; stenographer if desired. Suite 1304, Guardian Life Building, 17th St. and 4th Av.

STORE—Adjoining 72d on Broadway; 16x35; rent $8,300; immediate possession; principals only. T. A. & J. J. Fogarty, 2,023 Broadway. Columbus 5304.

LOFTS—5,000-15,000 square feet; exceptional bargains; good light; sprinkler; available now; midtown section.
BILTMORE REALTY CORP., TIMES BLDG.

FOR RENT—Offices in prominent 42d St. office building, near Grand Central; furnished if desired. Telephone Murray Hill 5308, or write D 386 Times.

OFFICE, professional, centrally located, furnished; $50 per month, includes service; reception room; heat, electricity, telephone. Call Plaza 4738.

OFFICE to let, 734 Lexington Av., 3 doors from 59th St. subway station; suitable for architect, builder, &c. Apply Owner, John Byrne, on premises.

TWO connecting lofts, 4,500 and 5,000 square feet, together or separate; two one-family buildings, 1,612 and 1,750 square feet. Owner, 607 West 43d St. Longacre 296.

509 5TH AV. (at 42d St.)—Offices and showroom, 1,200 to 3,000 sq. ft.; possession. Apply on premises or F. J. GUILFOYLE & CO., 165 Broadway. Cortlandt 7475.

461 BROADWAY—All light offices, $40 month up. Apply on premises or F. J. Guilfoyle & Co., 165 Broadway. Cortlandt 7475.

FURNISHED private office; telephone, stenographer, at price of unfurnished room. 150 Nassau St., Room 826. Telephone 2860 Beekman.

STORE, 1,600 SQUARE FEET,
107 West 18th St. Ideal location for show or salesrooms; low rent. Acme Lighting Fixture Co., Chelsea 872.

5TH AV. (opposite Lord & Taylor)—Very light loft, 2,000 sq. ft.; pre-war rental; available for immediate occupancy. Peter Grimm, 383 5th Av. Vanderbilt 7557.

LIGHT LOFT,
25x100; LIVE STEAM.
MODERN BUILDING; LOW RENT.
ACME, 107 WEST 18TH. CHELSEA 872.

OFFICE ACCOMMODATION, DESK, TELEPHONE, STENOGRAPHIC SERVICE, WITH CHRISTIAN FIRM. ROOM 908 WILSON BUILDING, 1,270 BROADWAY.

56TH, 231 WEST (Off Broadway)—Light front office, window space, 10x6, for advertising purposes; light shipping facilities; telephone service. Phone Circle 9044.

LEASE FOR SALE.
Store, 30th St., near Madison Av., 3-year lease, very low rent. Write or call K. & C., 20 East 30th. Madison Square 6838.

WALL ST.—1,200 feet; 3 private offices, 300 feet each; private hall, stationery room; finest light. Parsley & Co., 120 Broadway. Rector 7984.

ATTRACTIVE OFFICES, RIGHT RENTS.
171 MADISON AV., 500, 600, 2,500 FT.
1 WEST 34TH ST., 675, 985, 700 FT.
SUPT. OR FITZROY 5960.

TIMES SQUARE—Very desirable office, completely furnished; three roll-top desks; three telephones; splendid light; $100 a month to responsible party. Bryant 3739.

SMALL office containing partitioned private office, to sublet in high-class building; rent $1,500. Walter J. Henry, 30 East 42d St. Murray Hill 0282.

3 MONTHS' RENT FREE.
Will sublease beautiful office, Columbus Circle section, facing Broadway; rent $2,000. Inquire Mr. McGrath, 1,866 Broadway.

TO LET FOR BUSINESS.

LOFT,
30 WEST 26TH STREET.
Eleventh floor; light on three sides; 57x100; modern sprinkler building; it is now completely equipped with every modern improvement for manufacturing furriers and may be had with equipment or without; 100 per cent. Holmes Protection wiring.

See Mr. Porter on street floor or your own broker.

GOOD OFFICE SPACES.
Broadway, Chambers to Liberty.
Four offices, ante-room, 1,600 ft., $6,000.
Three private offices, ante-room, $2,000.
750 ft., 3 rooms; May 1; $3,100.
Broadway, below Liberty.
2,300 ft., 5 rooms, $3.75 a foot.
Broker's suite, 1,200 feet; $4,500.
Three rooms, 900 feet; $3,600.
WILLIAM S. CONSTANT CO.
115 Broadway, Room 1820. Rector 4990-6666.

BROKERS' OFFICES.
Equipped and partitioned, in a prominent office building in financial section.
Size 3,000 square feet. Two entrances.
Possession May 1.
ATTRACTIVE RENTAL.
Present concern moving to larger quarters.
Will sacrifice at two-third rate.
STURGIS & LYON,
30 BROADWAY. TEL. RECTOR 2064.

GROUND FLOOR, STORES OR GARAGE; 36x100; 16-FT. CEILING; FIREPROOF; POWER; HIGH PRESSURE STEAM; ALSO BASEMENT; SUITABLE WHOLESALE PRODUCE OR PACKERS; GANSEVOORT MARKET SECTION, NEAR CHELSEA PIERS. APPLY PREMISES OR OWN BROKER. WALVIN CO., 102 10TH AV., BETWEEN 16TH AND 17TH.

INVESTIGATE THESE STORES
in new apartment covering block front at subway station. One only rent for men's and women's apparel, housefurnishings, confectionery, phonographs and music, barber and hairdresser, auto accessories. Ten stores already rented for other lines. Apply Roman-Callman Co., Bridge Plaza North, Long Island City. Tel. Astoria 725.

FOR RENT—OFFICE, SUITABLY FURNISHED FOR BROKERAGE PURPOSES; 25 BROADWAY. ADDRESS BOX 30, ROOM 410, 44 BROAD ST., NEW YORK.

547 5TH AV. (CORNER 45TH ST.).
Attractive office space in 5th Av. corner building; units of 900 to 2,500 square feet; also small store on ground floor; possession May 1, 1922.
Apply Albert B. Ashforth, Inc.,
12 East 44th St. Murray Hill 1100.

LOWER BROADWAY—Two-room suite; two entrances; very reasonable; also many other desirable offices in financial district. Chester D. Clark, 42 Broadway. Broad 5068.

Desk Room.

60-INCH magnificent solid mahogany roll-top desk and leather back swivel mahogany chair, heavy ¼ inch plate glass on writing bed and on upper deck, letter file in lower right-hand drawer; individual phone and drinking cups. R. G. Dun book and service. Adding, calculating and typewriting machines. Office scientifically ventilated. Entire office air can be changed in 3 minutes. Office steadily air cooled in summer. Use of elevators eliminated here. Your time saved on 4 trips per day equals time saved on 1,200 trips per year. U. S. Post Office, Postal and Western Union offices here. Hudson Tube, B. R. T. Interborough subway and 6th and 9th Av. "L." Pennsylvania, B. & O., Erie, Lackawanna, Lehigh Valley R. R.'s here. Information bureau with all R. R. and steamship time tables. Barber shop and wash room with hot and cold water and 10 toilets 25 feet from door. You can work more efficiently here than elsewhere. The transportation at hand right here in this building cannot be equaled anywhere. Restaurants, bootblacks, news stand, drug store, hardware store, &c. The soothing light in this building will keep your thoughts buoyant and optimistic, yet the office is secluded and quiet. You will win if you locate here. John E. Ranson, 30 Church St., N. Y., Room 101.

DESK ROOM in high-class mahogany furnished private office; individual telephone, building directory, listing, &c.; $20 monthly; also mailing and telephone privileges, $5 monthly. Room 601, 321 Broadway. Worth 4977.

DESK ROOM for rent with stenographic service, telephone and office equipment. National City Building, Madison Av., 43d St. Reply, giving nature of business. Z 2465 Times Annex.

DESK SPACE and private office, telephone and stenographic service; reasonable rental. Room 701 Holland Building, 5th Av. at 30th St. Longacre 7550-7551.

BEST ADDRESS IN NEW YORK.
Desk propositions, with service, $7 up.
Mail and telephone service, $4.
Suite 402, 500 5th Av., corner 42d St.

CANDLER BUILDING, 220 West 42d, Suite 1803; desirable desk space; attractive suite, reception room; telephone service. Phone Bryant 7679.

10 WEST 44TH ST.—Part of office to sublet; beautiful mahogany furniture; telephone service. Phone Murray Hill 7847, Room 509.

MAIL AND TELEPHONE PRIVILEGES, $5 UP FOR TWO MONTHS.
HYDE, 309-311 FIFTH AV.

DESK ROOM or office space, furnished; desirable location. Strand Theatre Bldg., Room 310, 47th St. and Broadway.

DESK ROOM or completely furnished, cheerful office, with all conveniences; reasonable. Apply Room 52, 2 Columbus Circle.

DESK SPACE; reasonable rent; telephone and stenographic service. 1,170 Broadway, Room 403.

DESK SPACE, every convenience, services included; reasonable; location between 5th and 6th Avs. Room 1200, 45 West 34th.

37TH ST., 225 WEST—Desk room in large partitioned, sunny office. Apply Gilfillan Bros., or phone Circle 5520.

DESK room or part of office, modern building, all conveniences. Room A 1202, 387 4th Av.

DESK ROOM, desirable location; phone, stenographer. Wilson Bldg., 1,270 Broadway, Room 614.

PART of office with warehouse space; services of stenographer; receiving, shipping clerk; complete $85. Taylor, 132 Nassau.

DESKROOM, well furnished, in office building with services. Mandelbaum, 1 Union Square.

DESK ROOM, appropriate any line, modern building; rent very reasonable to suit. 149 West 23d St., Room 205.

DESK ROOM in private office; all conveniences. Room 1118, 1,123 Broadway.

DESKROOM, Times Sq.; spacious, telephone service; $20-$25. Wolser, 1,472 Broadway.

BROADWAY, 1,123 (Room 816)—Desk space for rent. Allen & Calhoun, 1,123 B'way.

DESK SPACE for rent, private house; telephone privileges. Tarnello, 10 W. 37th St.

DESK ROOM and telephone service; good locality; low rent. W 531 Times.

DESK ROOM with desk; mail, telephone privilege; $2-$20. Nelles, 27 Warren.

DESK room for rent; 280 5th Av., Room 1807; $50. Telephone privileges.

DESK ROOM—Bright office, $20. Room 501, 331 Madison Av. (42d St.).

DESK ROOM at 5 West 47th St., Room 41; telephone service.

DESK to let in attractive office; phone; reasonable. 1,133 Broadway, Room 727.

Bronx.

INTERVALE AV. (1834)—Corner store, suitable for pharmacy; business section. Cortlandt 3061.

Brooklyn.

LOFTS IN MODERN FIREPROOF BUILDING; UNITS OF 5,000 TO 30,000 SQ. FT.; EQUIPPED WITH LATEST REQUIREMENTS; RENTAL 50C. A SQ. FOOT. DUNN REALTY CO., 52 COURT ST., BROOKLYN.

BUSINESS building; store and 2 business floors above for lease; Livingston St. at Flatbush Av.; good location; good building; steam heat. Apply owner, 279 Livingston St. Telephone Sterling 1711.

ATLANTIC AV., 1,302 (near Bedford Av.)—2d floor, 90x100 ft., with freight elevator, in fireproof building. Sterling Motor Truck Co., 1,302 Atlantic Av., Brooklyn. Phone Decatur 4985.

3 STORES to lease, 20x70 and 25x70; Livingston St. at Flatbush Av.; steam heated and good location. Apply 279 Livingston St. Telephone Sterling 1711.

TO RENT—Loft 3,600 sq. ft., second floor, daylight building; immediate possession; heat and excellent service; well located. Phone Evergreen 1660.

LOFTS, 25x100; heat, auto fire alarm, fine light. 730 Madison St., Brooklyn (Gates L sta.). Open 10-3. Tel. Bushwick 3801.

Long Island.

LOFT TO LET, 25x37, newly erected building, light on four sides, located on Whitlock Av., rear of Maspeth car barns, Maspeth, Long Island. Sacharoba, Whitlock Av., Maspeth.

LONG ISLAND CITY.
5,000 to 100,000 square feet space; early occupancy; or will build to suit.
ROMAN-CALLMAN COMPANY,
Bridge Plaza. LONG ISLAND CITY.

Connecticut.

FOR RENT—One of the finest stores in Bridgeport, Conn.; 100 per cent. location; cheap rent ($6,000); long lease; stores, floor 25x80; second floor 60x26; third and fourth floors, 26x26; modern equipment throughout, and most attractive front in city. Address Mathews, 303 Meigs Bldg., Bridgeport, Conn.

WANTED FOR BUSINESS.

LIGHT, airy room; desk, telephone and stenographic service; near 5th Av. W. West 42d St., Room 812.

STUDIO—Advertising artists desire light studio office. D 494 Times.

WANTED FOR BUSINESS.

WANT furnished offices, 5th section, 3, 4 private offices, $4,000, $5,000 year; immediate possession. Clark Realty. Vanderbilt 1400.

ADVERTISING illustrating service desires about 300 feet, light office, 30th to 42d St.; state rent. D 408 Times.

WANTED part office for retail clothing; downtown location. B 790 Times Downtown.

DESK ROOM, mail privilege, telephone wanted by accountant in exchange for services. M 104 Times.

FACTORIES.

COURT, Bush Sts., new four-story basement brick; 25,000 feet; electric elevator.

39TH-2D AV., new three-story basement brick; 18,000 feet; railroad siding.

ONE-STORY, 30,000 feet ground floor; high ceiling; rent $350 per month.

OTHER desirable properties, waterfronts. Edward Walsh, 303 Hamilton Av., Brooklyn. Henry 1343.

RECEIVERS giving it away; 9 acres, 17,000 sq. ft. building, power plant, siding, between Elizabeth and Newark, only $35,000. WATER FRONT, siding, 2 miles Jersey City, 25c to 50c sq. ft., brick factory; lease 1, 2 or 3 floors, 15,000 sq. ft. each, with or without heat; sprinkled, beautiful light; ½ N. Y. rentals. Finck, Factories, 214 Broad, Elizabeth.

FOR SALE or lease, Williamsburg section Brooklyn, new brick factory, 20,000 sq. ft.; heat, light, elevator; terms arranged. E. A. Tredwell, 41 Park Row. CORTLANDT 3918.

FORECLOSURE.
$5,000 down buys splendid daylight factory near Harlem River, 20,000 feet, partly rented for $10,000. Attorney, Beekman 2694.

APARTMENTS TO LET.

Furnished—East Side.

37TH ST., 33 EAST—Will sublet my furnished apartment of 2 bright, sunny rooms and bath; full hotel service included; $100 per month. Strong.

31ST (Lexington Av.)—Attractively furnished studio apartment, two rooms, large kitchenette, private bath; $90. Stuyvesant 6728.

31ST ST., 23 EAST (near 5th Av.)—Two-room front, clean apartment, bath; excellent service; well furnished. Hampton.

32D, 34 EAST (Hotel Regent)—Attractive, newly decorated front apartment, 2-3 rooms, $30-$35 weekly; one rear, $25; convenient everywhere. Madison Square 1554.

44TH, 141 EAST—Two large rooms, bath, perfect kitchenette, completely furnished; piano, library; thoroughly modern apartment; maid service.

48TH, 136 EAST—Beautiful 3 rooms; modern; breakfast accommodations. Osman.

49TH, 19 EAST—3 ROOMS, KITCHENETTE, BATH, BABCOCK.

50TH ST., EAST—Handsomely furnished apartment, 4 rooms, 2 baths; $600 month from April to October. Tel. Vanderbilt 1450.

57TH, 107 EAST—Apartment of one large room, furnished or unfurnished, by the month; immediate possession.

59TH ST. AND 5TH AV. (OPPOSITE CENTRAL PARK)—3 SUITES, PARLOR, BEDROOM AND BATH, TO SUBLET AT VERY LOW RATE TO OCT. 1. INQUIRE OF CLERK, HOTEL NETHERLAND.

59TH ST., 63 EAST (Manhasset Apartment Hotel)—Three modern rooms, elevator, telephone, maid service; reasonable rent.

60TH, 16 EAST—Single, double room, bath; day, week, month or year; special rates. San Jacinto Hotel.

60TH, 44 EAST—Large studio, ideal for bachelor; beautifully furnished. Plaza 1662. Apply Supt.

70'S—Attractive 3-room, bath, kitchenette, gas range apartment; $90. Bryant 5785.

82D (near 5th Av.)—Nicely furnished two room, bath; $125 per month. Open for inspection. Phone Lenox 3817.

83D ST. (at Madison Av., Hotel Ashton)—Newly decorated and furnished 1, 2, 3 outside rooms and bath; busses, surface cars, subways; $20 weekly up; hotel service; restaurant.

APARTMENT two rooms and bath; all light; parquet floors; full hotel service; $15 weekly; room and bath, $10.50. 4th Av. Hotel, 29th St. and 4th Av.

APARTMENTS OF QUALITY.
East, west side; long, short leases.
APARTMENT RENTING CO., INC.
174 West 72d St. Phone Columbus 1277.

HOTEL IRVING—Facing beautiful Gramercy Park, a few very choice non-housekeeping suites to be had on yearly lease or shorter period; American plan only; sunny rooms; wonderful playground for children; moderate rates; under KNOTT management. John Harris, manager. Gramercy 6284.

PARK AV. (84th St.)—10 rooms, 3 baths; very attractively furnished; immediate possession; lease long or short term. Ewing, Bacon & Henry, 101 Park Av. Murray Hill 2506.

PARK AV., 340 (corner 81st)—Elegantly furnished 8 sunny rooms; $800 monthly until October. Telephone 2367 Lenox.

PRIVATE residence, furnished or unfurnished; 2 large rooms, bath, kitchenette; all improvements; $90. 126 East 30th. Lenox 1668.

STUDIO house, attractively furnished; large living room, 2 bedrooms, kitchen, bath; Summer garden, Washington Square; immediate possession. Murray Hill 4639.

TWO very large, airy rooms and bath in charming private house, Murray Hill section, until Oct. 1; exceptional closet space; cool in Summer; $150 per month. Tel. Vanderbilt 4431.

Furnished—West Side.

6TH AV., 210 (between 23th-26th)—Attractive, large room, alcove, kitchenette, tile bath; maid service; $150 month; March to January. Apply Superintendent.

10TH, 57 WEST—To sublet, 3 rooms and bath, cozily furnished, outside apartment, large living room, bedroom for 2, real kitchen; $130. Call Mrs. Hanghire, Longacre 2000.

15TH, 156 WEST—Desirable three-room, furnished apartment; $125 monthly. Apply Supt.

24TH ST., 414 WEST—The artistic and the ultra modern, combined in a most attractive 3-room and tiled bath apartment, in a lovely house for discriminating people. Phone Chelsea 275.

37TH, 31 WEST—Select, large back parlor, kitchen, bath, enclosed glass porch, steam, electricity, beautifully furnished, complete for housekeeping.

51ST ST. (near 6th Av.)—Lavishly furnished new Oriental apartment for fastidious persons; two sunny rooms (18 ft.), bath, grill, grand piano, open fireplace, elevator, maid, valet; wonderful for 2 or 3 bachelors; lease only. Longacre 4854.

57TH, 65 WEST—Large room, adjoining bedroom, private bath, kitchenette; electricity; rent $75; lease. Sittenham. Fitzroy 4563.

58TH ST., 56 WEST—One-room apartment, kitchenette, bath; practical fireplace, steam, electricity; references. J. E. Allen.

58TH, 241 WEST—New elevator building; cleanliness, furnishings unequaled; 1-2-3 rooms, tiled bath, showers, tiled kitchen, kitchenettes; unquestionable applicants; highest references essential; $75-$125 up monthly. Longacre 9860.

58TH, 119 WEST—Two beautifully furnished rooms and bath, hotel service; $100 monthly up.

58TH, 57 WEST—Elegant large parlor with two adjoining rooms; reasonable rent.

60S—3 big rooms, kitchenette, bath; $150; piano. Elberson, 25 West 42d.

62D ST., 125 WEST (CORNER BROADWAY)—MODERN ELEVATOR APARTMENT HOUSE; NEWLY FURNISHED; HOTEL SERVICE; 1 ROOM AND BATH, $75 UP; 2 ROOMS AND BATH, $110 UP; REFERENCES REQUIRED.

64TH ST. AND BROADWAY—TO SUBLEASE UNTIL OCTOBER 1, AT VERY LOW RATE TO RESPONSIBLE PARTY, DESIRABLE PARLOR BEDROOM AND BATH, FURNISHED. SEE MR. GODWIN, MANAGER, HOTEL CUMBERLAND.

55TH ST., CORNER 7TH AV.
THE REGAL MODERN ELEVATOR APARTMENT HOUSE; NEWLY FURNISHED; MAID AND VALET SERVICES; ONE ROOM AND BATH, $90; TWO ROOMS AND BATH, $125 TO $175; REFERENCES REQUIRED.

67TH, 16 WEST (near 5th Av.)—Up-to-date elevator apartment, 2 and 4 rooms, with bath and kitchenette, neatly and beautifully furnished; all modern improvements; immediate possession. Apply on premises.

69TH, 130 WEST—Small nicely furnished kitchenette apartment, telephone. Lady Jane.

69TH ST., 13 WEST (Near 5th Av.)—2 and 3 rooms, bath, handsomely furnished; elevator; reasonable; long or short lease.

69TH, 365 WEST (HOTEL THORNDYKE), VERY ATTRACTIVE TWO-ROOM SUITE, WITH PRIVATE BATH. FULL HOTEL SERVICE.

69TH, 327 WEST—Beautiful, completely furnished four rooms, two bedrooms, suitable two; employed. IB.

69TH ST., 119 WEST—SEVERAL TWO AND THREE ROOM SUITES TO SUBLET AT VERY LOW RATE TO OCT. 1. INQUIRE AT OFFICE, GREAT NORTHERN HOTEL.

67TH ST., 27 WEST—Beautifully furnished studio apartments, 2 rooms, bath, kitchenette; north light; suitable for artists' work; elevator; long or short lease.

57TH, 200 WEST (Rodin Studios)—Handsomely furnished large studio, small bedroom, kitchenette and bath; reasonable.

57TH, 353 WEST—Studio, large sunny room, with small room adjoining, suitable for music teacher or student.

57TH, 33 WEST—Beautiful 2-room furnished apartment, kitchenette and bath. Thompson, Schuyler 3861.

APARTMENTS TO LET.

Furnished—West Side.

57TH, 200 WEST,
OPPOSITE CARNEGIE HALL.
Lovely four-room housekeeping apartment in the beautiful Rodin Studios; parlor with piano; two sunny bedrooms in rose and white; real kitchen, with cold storage; foyer and bath; restaurant in building; maid and valet. Mrs. Prescott's apartment. 2560 Circle. Immediate possession.

58TH, 42 WEST—Two rooms and bath, price including service and electricity, $250 per month. Call after 10 o'clock.

61ST, 10 WEST, COR. B'WAY.
HOTEL PASADENA.
A SELECT FAMILY AND TRANSIENT HOTEL OVERLOOKING CENTRAL PARK; SUITE OF TWO ROOMS AND BATH, $135 MONTHLY UP; ALSO THREE LARGE ROOMS AND BATH ON GROUND FLOOR; SUITABLE FOR DOCTOR, DENTIST OR ANY SELECT COMMERCIAL BUSINESS.

60S—Beautiful, completely furnished 4 rooms, real kitchen; modern house; going Oklahoma immediately; must sacrifice furniture; positively wonderful bargain, $480; rent $110. Columbus 1846.

70TH, 253 WEST—Beautifully furnished, large 1-2 room apartments, kitchenette, bath.

70TH, 346 WEST—4-5 rooms, nicely furnished; elevator apt.; moderate rent.

71ST, 306 WEST—Beautiful furnished, large, light room, bath, kitchenette. Columbus 8316.

71ST, 50 WEST—Large, handsomely furnished sitting room, bright bedroom, bath, kitchenette.

72D ST., 234 WEST—Beautiful living and bedroom combined; bath, kitchenette, $110 month.

72D ST.—Apartment, 4 rooms, kitchenette, bath, $180. Elberson, 25 West 42d St.

72D, 116 WEST—Apt., one large room, bath, hotel service. Thompson, 4B.

73D ST., 126 WEST (Hotel Nobleton)—Newly decorated and furnished 1-2-3 outside rooms, bath; elevated, surface cars, subway; room, bath, $80 monthly and up; full hotel service; restaurant.

73D, 150 WEST—Young lady desires share artistic studio with congenial girl; private bath, kitchenette; $11 week; references.

73D ST., 114 WEST—One room, bath, real kitchen, beautifully furnished; $28 week.

75TH ST. and West End Av.—Newly furnished, well located 2-room apartment; owner going abroad; immediate possession; references required; will sublet furnished to Sept. 15, 1922, or sell contents and lease to Oct. 1, 1923. Telephone Columbus 5889.

75TH ST., WEST—4 rooms and bath; will sublet furnished or unfurnished to Oct. 1; very high-class elevator apartment. Columbus 6946.

76TH, 140 WEST—Beautiful apartment, two rooms, kitchenette, furnished complete, unfurnished.

76TH ST.—Handsomely furnished eight-room duplex apartment; four bedrooms; grand piano; low rental; act quickly. Broad 6865.

77TH, 255 WEST (Near Drive)—Beautiful, large studio apartment; telephone, maid service, &c.; $160 monthly. Apply Superintendent.

77TH ST., 300 WEST—One 3 and one 6 room apartment to sublet; reduced rental.

79TH ST., NEAR WEST END AV.
6 rooms and bath, elegantly furnished; possession at once, to Oct. 1; rent $190. David Lamb, 400 West End Av. Schuyler 9376.

79TH—4-room apartment, 12th floor, all outside, new building; piano, linen, silver; magnificently furnished; $250. Columbus 1379.

80TH, 102 WEST (HOTEL ANDERSON)—VERY LOW RENTAL FOR IMMEDIATE OCCUPANCY, APARTMENTS OF 1 AND 2 ROOMS, FURNISHED; RENT BY WEEK, MONTH OR SEASON; HOTEL SERVICE; DESIRABLE DOCTOR'S SUITE, GROUND FLOOR; HIGH-CLASS RESTAURANT.

80TH ST., 157 WEST—Handsome 5-room front apartment; independent; southern exposure, all conveniences; excellent location; $290; references. Johnson.

80S—3 rooms, kitchenette, attractively furnished; suitable for bachelor; $135; private entrance. Particulars, Vanderbilt 1450.

80TH, 340 WEST—Exclusive furnished one room apartment, private bath. Apt. 405.

81ST ST. AND COLUMBUS AV.—TO SUBLET AT VERY LOW RATE UNTIL OCT. 1, SUITE OF TWO OUTSIDE ROOMS, WITH PRIVATE BATH. SEE MANAGER, HOTEL ENDICOTT.

81ST ST. (Columbus Av., Hotel Colonial)—Newly decorated, furnished, 1-2-3 outside rooms, bath; elevated, surface cars, subway; room, bath, full hotel service; restaurant.

84TH (B'way)—7 rooms, 2 baths, 10th floor, magnificently furnished; immediate occupancy; 2 master's, 2 maids' rooms. Vanderbilt 1450.

86TH, 34 WEST—Newly furnished large room, with bath; homelike; improvements; reasonable.

86TH ST. & BROADWAY (Euclid Hall)—One, two, three, seven rooms, furnished; week, month. Becker, Tel. Schuyler 500.

86TH ST., WEST (Broadway)—5 rooms furnished apartment; must pay for furniture, or will sell entire 5 rooms of furniture. Inquire Supt., Mr. Bachiler, 206 West 86th.

88TH—5-room apt., front, modern, beautifully furnished; $185; bargain. Columbus 1379.

90S (West End)—Four-room, kitchenette apartment, two bedrooms; $150. Bryant 5785.

91ST, 27 WEST—HIGH-CLASS FURNISHED APARTMENTS, 1 ROOM AND BATH, $75 UP; 2 ROOMS AND BATH, $90 UP; MAID AND VALET SERVICE.

91ST (2,469 Broadway, Apt. 85)—2-3 rooms, complete housekeeping; monthly, weekly.

92D, 60 WEST—New house, just completed; two rooms; $80 up.

94TH ST., 50 WEST—Two large rooms, kitchenette, bath, newly decorated, well furnished; high-class house, moderate rent. Raris.

96TH, 336 WEST (Apt. 7B), Near Drive—Four beautifully furnished rooms; reasonable.

97TH, 308 WEST (Riverside Drive)—Spacious apartment; elevator; unusual transit facilities; $160.

99TH, 309-311 WEST,
HOTEL SCHUYLER ARMS.
Three rooms, bath and kitchenette, attractively furnished, equipped for housekeeping; hotel service; $150 monthly.

101ST (B'way)—Corner apt., 6 rooms, elevator; piano, Victrola; $175. Columbus 1379.

101ST ST., 20 WEST.
Four-six rooms, all improvements.

105TH, 245 WEST—Beautifully furnished 4-room elevator apartment, outside; October or longer; reasonable; newly decorated. Academy 2628.

109TH ST. (215 MANHATTAN AV.).
Two to six rooms; elevator, non-elevator; kitchen and kitchenette; $70 month and up; open Sunday and evenings; references required. Telephone Academy 1647.

109TH, 107 WEST.
2 and 3 rooms, high class, $18 up weekly. Academy 1611. Open Sundays and evenings.

110TH ST., bet. Amsterdam and Col. Avs., 100 CATHEDRAL PARKWAY.
High-class elevator apartment, two and three rooms, with kitchenette; hotel service if desired; complete for housekeeping, from $80 upward. Open from 8 A. M. to 10 P. M. Phone Academy 613.

110TH, 327 WEST—2-3-5-7 large rooms, 1-2 baths; southern exposure; newly finished; exceptional values. Cathedral 6363.

113TH ST., WEST (near Drive)—Two large, comfortable rooms; couple or two gentlemen; non-housekeeping; March 1. Cathedral 2896.

118TH, 210 WEST (HOTEL CECIL)—ATTRACTIVE ONE, TWO ROOM SUITES, WITH, WITHOUT BATH; SPECIAL WEEKLY RATES; FULL HOTEL SERVICE.

118TH, 414 WEST—Two attractive rooms, $10, $8; business people; references. Root.

414 WEST 121ST.
6 rooms, rent reasonable.
Apply on premises, or
SHARP & CO., 2,460 BROADWAY.

121ST, 414 WEST—Caroline Court, sunny, four-room apartments, block Columbia; $100. Morningside 9398. Apt. 38.

122D ST., 620 WEST—6 rooms, corner, Apt. 42; mahogany furniture; Oriental rugs; beautiful Hudson view; high-class.

140TH, WEST—Floor in select, private house; four rooms, bath; thoroughly modern; $100 per month. Phone Aud. 4217.

149TH ST., WEST—Five beautiful rooms and bath; March 15-Sept. 15; $160 monthly; references. E 345 Times.

150TH ST., 520 WEST—Four lovely sunny rooms, real kitchen, all conveniences.

154TH, 501 WEST—Two beautiful front rooms, kitchen; refined couple desired. Mantes.

170TH, 529 WEST—Completely furnished 5-room apartment. Siegel, Wadsworth 4600.

170TH, WEST—4 rooms and bath, completely furnished; responsible parties only. W 541 Times.

170TH ST., 536 WEST—Top floor, elevator, 5 rooms, bath; sublet furnished, $65. Wadsworth 9640 for appointment.

5 ROOMS AND BATH
at
HOTEL MAJESTIC
at a very reasonable rate can be sublet until Oct. 1.
E 2454 Times Annex.

APARTMENTS OF UNUSUAL CLEANLINESS.
Two rooms, bath and kitchenette, $90 monthly; 3 rooms, bath and kitchenette, $95 to $125 monthly; comfortably furnished; telephone, elevator service; maid service optional; no objectionable or questionable tenants; references essential.
THE WILSONIA,
223-230 WEST 69TH ST.

APARTMENTS TO LET. | APARTMENTS TO LET. | APARTMENTS TO LET. | FURNISHED ROOMS. | FURNISHED ROOMS. | FURNISHED ROOMS. | SITUATIONS WANTED—Female. | SITUATIONS WANTED—Female.

APARTMENTS TO LET.

Furnished—West Side.

APARTMENT HUNTING UNNECESSARY—CONSULT MRS. DINGLEMAN, Renting Specialist, 138 West 72d. COLUMBUS 335.

ATTRACTIVELY furnished, six light, airy rooms; modern elevator building; Washington Heights; subway; $180 monthly. Wadsworth 3370 (Apt. 50).

BEAUTIFULLY furnished three and five rooms, new furnishings; ideal home. Bryant 1700.

BROADWAY, 3,651 (150th)—Beautifully furnished five-room apartment. Phone Audubon 6300.

CLAREMONT AV. (Riverside section)—Seven rooms, piano, $300; business people. Cathedral 3600.

EDGECOMBE AV., 481 (155th)—Attractive three-room elevator apartment. Call or write. Coyne.

ELWOOD ST., 72 (B'way-Dyckman station)—Cozy two-room furnished apartment; kitchenette, bath, phone; one flight; $80. Superintendent.

HANDSOME one, two, three room, kitchenette apartments; immediate possession; reasonable. Longacre 6494.

HIGH-CLASS FURNISHED APARTMENT TO LEASE; CALL FOR LIST. SLAWSON & HOBBS, 162 WEST 72D ST.

MT. MORRIS PARK, 14 WEST—Beautiful 3 large rooms, complete; parlor floor; fronting park; sublet to June. Lambert.

ONE OR TWO GIRLS to share large apartment with business girls. Riv. 5152. No. 51, 330 West 95th St.

OPPORTUNITY—Exceptionally large, sumptuously furnished one room, foyer, private bath, paneled walls, open fireplace, kitchenette. 25 West 71st.

RIVERSIDE DRIVE—Married couple owning magnificently furnished apartment, phonograph, music box and piano, will share apartment; home cooking optional; with couple, lady or gentleman desiring refined surroundings. Telephone Schuyler 5678. Apt. 129.

RIVERSIDE (136th)—$175; handsome, beautiful apartment, decorated by Baron De Meyer; six rooms; lease until July or October, longer; rents unfurnished for $300. Morningside 2465.

RIVERSIDE DRIVE (333 West 106th St.)—Beautifully furnished 8-room apartment, bath, facing Drive; immediate possession; $175; sell furniture cheap or rent unfurnished; short lease.

RIVERSIDE DRIVE, 468 (corner 129th)—7 rooms, completely furnished; immediate possession; two baths, lavatory; three rooms facing Drive. Manager.

RIVERSIDE DRIVE, 323 (Apt. 52)—Sitting and bed room, bath, kitchen; $25 weekly.

ST. NICHOLAS AV., 878 (144th, near subway, elevated)—Artistically furnished 4-room apartment; all conveniences; rent $160; references. Call or phone Audubon 7022. Scholder.

STUDIO Number 12, bedroom and bath, to sublet, furnished, March 1. Apply Superintendent. 58 West 57th.

THREE rooms, completely furnished, latest improvements, near Jackson Av. Station, Bronx; business couple only; references. Apply Chelsea 1646.

WEST END AV., 801—Beautifully and completely furnished six rooms, two baths. Riverside 8344.

Furnished—Brooklyn.

FLATBUSH—Neatly furnished small separate apartment in private house; living room, kitchen, bedroom, bathroom; rent $70, including gas and electric; vicinity Ocean Av. and Kings Highway; couple only; must furnish first-class references. Telephone Midwood 1881 for appointment.

ST. MARK'S AV. (near Nostrand)—3-room suite in a strictly high-class apartment house, beautifully furnished; circumstances force quick action to desirable party; $150 per month. Bulkley & Horton Co., 585 Nostrand Av., near Dean St. (5 offices).

APARTMENT, 7 sunny rooms, handsomely, completely furnished; modern; garage; 1 block subway; residential neighborhood; $125; references. Schuyler 7661.

FLATBUSH—Beautifully furnished 4-room apartment to October; responsible people only; $200. W 252 Times.

Unfurnished—East Side.

3D AV., 967 (58d St.)—Attractive two rooms, bath and kitchenette with maid service; immediate possession; $75 month. Albert B. Ashforth, Inc., 12 East 44th St. Murray Hill 1100.

15TH, 105 EAST (Union Square)—3-room elevator apartment; high class; $80.

37TH, 39 EAST—7-room apartment, elevator, all improvements; reduced $150 month.

38TH, 163 EAST—Exclusive Murray Hill, duplex apartment; built-in yard; large studio, living room, kitchen, three bedrooms, two baths, roof garden; also 3 and 5 room apartments; $1,800 to $5,000.

47TH ST., 304 EAST—Two or four rooms; kitchenette; 2 baths.

50TH, 325 EAST—Six rooms, single apartment, bath, improvements; electric lights; two flights; $65; references.

52D, 50 EAST (3d floor front)—Desirable apt. 2 rooms, bath and kitchenette; newly decorated; immediate possession; open for inspection. Apply Owner, Lenox 6374.

59TH ST.—Beautiful 3-4 room suite, elevator building; exclusive section Madison Av.; maid service; moderate rental. Rhinelander 3681.

60TH, 300 EAST—2 small complete apartments, private house; one partly furnished; electricity; exclusive neighborhood; $80 each.

62D, 43 EAST—Desirable doctor's office, containing reception room, three consulting rooms, tiled examining room and lavatory; rent reasonable. Owner, Lenox 6374.

63D ST., 116 EAST (Near Park Av.)—New building, attractive, ready for occupancy; two and three rooms, bath and kitchenette; every modern improvement. Apply on premises.

A REMARKABLE RENTING OFFER. In superb block, close to 5th Av.; $1,600 buys $2,300 worth of stock in well kept cooperative elevator house with lease of 7 rooms and bath, just completely renovated; $108 per month, worth $150; immediate possession; easy payments if desired, for responsible tenant. Address Owner, 776 Times Downtown.

DOUGLAS GIBBONS & CO. 4 EAST 46TH ST. TEL. VAND. 684. APARTMENTS FURNISHED AND UNFURNISHED. PARK AV. AND VICINITY.

GENTLEMAN leaving for Europe will sublet his splendid residential studio, located on 61st St., just east of 5th Av., consisting of entry hall, dressing room, kitchenette, private phone; studio 24x30, 3 French windows, southern exposure, decoration dove gray walls, blue and orange draperies; has never been used; $100; seen by appointment only. Phone Vanderbilt 5665.

GRAMERCY PARK, 44—Spacious 3-room apartment; large foyer, attractive fireplace. Superintendent.

LEXINGTON AV., 515—5 beautiful rooms, all improvements, elevator, electricity; parquet floors.

LEXINGTON AV. (55th St.)—3-room apartment, bath, kitchenette and foyer hall; will transfer lease. Phone Vanderbilt 3265.

MADISON AV. (66th)—Four rooms, kitchen; immediate; bargain. Telephone Vanderbilt 1660.

MADISON AV., 177 (AT 34TH)—THREE ROOMS AND BATH.

PARK AV., 815 (75th St.)—7 and 8 rooms, with 3 baths; newly decorated; ready for immediate possession; agent on premises.

SUBLET—Cozy three room apartment, 125 East 34th St., New York. Telephone 3347 Vanderbilt. Harcq.

Unfurnished—West Side.

6TH AV., 176—Studio apartment—great room; bath, kitchenette; $100; lease. Miller.

13TH ST., 137 WEST—Attractive one-room apartment with facilities for light housekeeping. Phone Mrs. Elliott, Bryant 682 for particulars and appointment.

14TH ST.—Studio, skylight, fireplace, bedroom, kitchen and bath. Tel. Spring 1632.

20TH, 140 WEST—2 exceptional rooms; electricity, parquet floors, telephone; reasonable rent.

22D, 449 WEST—Studio apartment, north light; modern; select; two rooms, bath, improvements; $70. Janitor's bell.

30TH, 414 WEST—Unusual combination of the artistic and the up-to-date; two rooms, sun parlor, kitchenette, tiled bathrooms, in most attractive house in interesting neighborhood. Phone Chelsea 570.

40TH, 326 WEST—Two rooms, shower bath, kitchenette; newly altered dwelling; reasonable.

45TH ST. WEST. FIVE ROOMS AND BATH, $150. MISS LEWIS, Real Estate, 17 W. 47th St.

56TH ST. (near 5th Av.)—Three large rooms and bath, $150; open for inspection. Phone Lenox 9917.

58TH, 58 WEST (Near 5th Av.)—Up-to-date elevator apartments, 2 and 4 rooms with bath and kitchenette; all modern improvements; immediate possession. Apply on premises.

59TH, 300 WEST—Five rooms, very desirable; view of park. Apply superintendent.

69TH, 346 WEST—Four-five rooms, elevator, modern improvements; moderate rent; lease.

71ST, 34 WEST—3 rooms, bath and pantry; yearly lease.

72D ST., 344 WEST (Chatsworth)—Sublet, 6-room outside apartment; exceptionally large rooms; possession April 1; rent $2,100. Apartment 6E. Inquire at building.

72D, 35 WEST—Corner apartment, consisting three large rooms, foyer, kitchenette, bath; southern exposure; elevator building; 6th floor.

72D, 47 WEST. Unusually attractive apartment. Three rooms, kitchenette, bath, $175 month. Seen mornings or after 7 P. M.

72D—Apartment, 3 rooms, kitchenette, bath; [illegible]. Elberon, 25 West 42d St.

72D, 337 WEST—3 large sunlight rooms, 2 baths; living room is 17x30; [illegible]. Superintendent shows.

Unfurnished—West Side.

72D, 250 WEST (between Broadway and West End Av.)—New fireproof building; open for inspection; 3, 4 and 5 large rooms, 1 and 2 baths; cosy breakfast rooms; rent $1,800 upward. Telephone Columbus 13.

75TH ST., 48 WEST—Two rooms, bath, kitchenette; lease, $1,260 yearly.

77TH, 218 WEST—Large front room, suitable for physician or dentist; hot and cold running water; use of foyer for waiting room; rent reasonable.

80TH ST., near West End Av., 2 rooms and bath, to lease; $900 per annum. David Lamb, 409 West End Av. Schuyler 8676.

84TH ST., 8 WEST—Two rooms, bath and kitchenette; newly renovated, with all modern improvements; possession March 15. Apply on premises.

89TH, 150 WEST—Large, beautiful back parlor, kitchen and bath; newly decorated, parquet floors, electricity, telephone, private bell.

90S—5 rooms, bath, $125; sell furniture $600. Elberon, 25 West 42d.

90S—Apartment, 6 rooms, bath, piano; $150 month. Elberon, 25 West 42d.

91ST, 20 WEST—Two rooms, bath, sublet reasonable; immediate possession; newly decorated.

96TH, 308 WEST—Five-room apartment, ground floor; suitable doctor or dentist.

97TH, 309 WEST—Five spacious rooms, elevator, southern exposure; unusual transit facilities.

101ST, 300 WEST (between West End and Riverside)—Nine-room apartment, all improvements; immediate possession. Apply on premises or H. Weisner, Stuyvesant 4064.

103D, 13 WEST—3 rooms, large kitchen, all improvements; immediate occupancy; $75.

111TH, 302 WEST—Choice apartments; elevator; possession; $1,200-$1,500. Supt.

113TH ST., 308 WEST—Six rooms, all conveniences, elevator; newly decorated; splendid transit facilities; rent reasonable. Apply Superintendent.

115TH, 507 WEST—4 rooms on 4th floor, high-grade elevator building, to rent from April 1; moderate rental.

120TH, 17 WEST—Beautiful three-room apt., all up-to-date improvements.

124TH, 534 WEST—4 beautifully redecorated rooms; front; elevator; latest improvements; $80.

124TH, 510 WEST—Modern elevator, 6 rooms, redecorated; very reasonable; immediate possession.

135TH, 514 WEST—Five rooms, all improvements. Inquire Superintendent.

139TH, 610 WEST—Four rooms, elevator, all improvements; immediate possession. Inquire Superintendent on premises.

141ST, 630 WEST (corner Drive)—Elevator, new building; 7 rooms, all facing street; worth seeing for value; reasonable.

142D, 618 WEST—3-room apartment; immediate possession.

149TH, 657 WEST (Broadway)—6 light, attractive rooms, steam heat, electricity; $90.

152D, 617 WEST. Six rooms, all improvements; near Riverside Drive; $85.

157TH, 602 WEST—Three and seven beautiful rooms, just decorated; extremely reasonable.

141ST, 561 WEST, "The Woodmere" (cor. Broadway)—High class, fireproof building; six-room apartment for rent; reasonable rent.

151ST, 446 WEST—4-5 rooms, bath, steam, electricity; attractive; $65-$75.

161ST ST., 667 WEST—Seven rooms, elevator; reasonable rent. Apartment 5A.

162D ST., 615 WEST—Five room and bath elevator apartment, completely renovated; immediate occupancy; $110. Phone Hanover 793.

163D ST., 544 WEST—Five rooms, front; all improvements; $75.

165TH (761 Edgecombe Av.)—High-class elevator apartments, all modern comforts; 3-4 elegant, corner, cheerful rooms, $65.

168TH, 601 WEST (corner Broadway)—Subway station; elevator apartments, 6 and 7 rooms. Superintendent on premises.

169TH, 600 WEST—6 large sunny rooms, elevator apartment; possession April 1. Supt.

171ST, 715 WEST. Apartment 2E—River view; 5 rooms; $85. Wadsworth 4177.

177TH, 650 WEST (corner Wadsworth)—5 rooms, modern apartment, $80. Billings 0863.

178TH ST., 501 WEST—Corner 7 light rooms, elevator; rent $115. See Superintendent.

179TH (2,390 Amsterdam Av.)—Elevator apartment, all improvements, 5 front rooms; $80.

181ST, 720 WEST—Elevator, new building, 2-4 rooms; immediate possession; reasonable.

181ST (72 Pinehurst Av.)—5 beautiful rooms, new building; immediate possession; reasonable.

186TH ST., 600 WEST (corner St. Nicholas Av.)—4 and 6 rooms, high-class elevator apartments; large, light, sunshine.

187TH ST., 590 WEST (Apartment 36)—Sublease four rooms, fine new, solid mahogany furniture to be sold immediately; bought at wholesale; no dealers.

188TH, 565 WEST—3-4 rooms and bath; every modern improvement; $70 to $85. Apply Superintendent on premises or F. J. McMahon Co., 1,438 St. Nicholas Av.

Unfurnished—West Side.

APARTMENT sublet, 4 large, light, airy rooms in West 80s, May 1st to Oct. 1st. Phone Schuyler 4497.

BROADWAY, 3820 (corner 164th St.), Prince's Court, five fine large and light rooms in high-grade elevator apartment house; $110 month to desirable tenant. Apply on premises. Phone Wadsworth 5850 or Canal 521.

B'WAY, 3,701 (284th)—Second and third floor of private house, 8 rooms and bath, newly decorated; all modern improvements; can be seen any time. Riverside 6699.

CENTRAL PARK WEST, 243 (NEAR 85TH ST.)—ELEGANT, MODERN SUITES, 2 TO 5 ROOMS, BATH; $125 TO $260 MONTHLY.

CENTRAL PARK WEST, 338—Two rooms, bath, housekeeping; refined house; moderate rent.

CHARLES ST., 50 Greenwich Village, three rooms, bath; housekeeping; $60; house bell.

CLAREMONT AV., 130 (near 122d)—7 rooms, $1,800 yearly; every modern convenience; elevator; facing Drive. Apply premises.

CONVENT AV., 470 (151st)—5 rooms, elevator apartment, $75. Apply Supt.

ELEGANT 4-room apartment; all improvements; reasonable. Feinberg, 12 W. 48th.

25 FIFTH AVENUE. VERY DESIRABLE 5 ROOMS AND BATH. See Miss Witnell.

FORT WASHINGTON AV., 486—HIGH-CLASS 5-ROOM ELEVATOR APARTMENTS; LATEST IMPROVEMENTS; RENT REASONABLE. SUPERINTENDENT. WADSWORTH 3665.

FT. WASHINGTON AV., 454 (181st)—5 rooms, high-class elevator. Cortlandt 3661.

GREENWICH VILLAGE. Two large rooms, bath, kitchenette; newly decorated; reasonable. 116 Washington Place.

MANHATTAN AV., 370 (116th)—Four, five beautiful all outside rooms; extremely reasonable.

NATIONAL STORAGE, 146 West 90th St.—Storage $6 per month vanload, motor vans moving; moderate rates. 1709 Riverside.

NORTHERN AV., 80—Five and six room apartments, all improvements; $85 to $100; immediate possession. Apply on premises or H. Weisner, Stuyvesant 4064.

PHYSICIAN'S OFFICE, equipped, $125; dentist's, unfurnished, $100; service. Broadway—111th St. Cathedral 8002.

RIVERSIDE DRIVE, 375 (corner 108th)—Low rent, not increased; immediate possession; newly decorated throughout; none better; 8 room, bath apartment, all rooms facing river, $180; 3 rooms, bath, $100.

RIVERSIDE DRIVE, 362 (109th)—High-class elevator apartments; $4,200-$4,500; 9-10 rooms, 3 baths; renovated; immediate. Supt.

RIVERSIDE DRIVE, 450 (116th)—High-class 7-room elevator apartment; $3,600; very choice; immediate possession. Supt.

RIVERSIDE DRIVE, 482—3 and 5 rooms, with large studio room; fireproof elevator building. See Supt.

RIVERSIDE DRIVE, 440—Six rooms overlooking the Hudson. Apply Superintendent.

ST. NICHOLAS PLACE, 40 (152d St.)—Five rooms, elevator, all improvements; immediate possession. Inquire Superintendent on premises.

ST. NICHOLAS AV., 935 (Corner 157th)—Seven-room elevator apartment, all improvements.

WASHINGTON HEIGHTS—Unfurnished kitchenette apartment, private house; couple. W 533 Times.

WEST END AV., 589—Two light rooms, bath, kitchenette, 3 flights rear, for persons appreciating refined, clean, exclusive house; every convenience; $100 monthly; lease.

WE have all kinds of apartments to let. Williams-Dexter Co., 72 Greenwich Av., 14th St. station, 7th Av. subway.

Unfurnished—Bronx.

LORING PLACE, 2,252 (near Fordham Road)—5 rooms and bath, all improvements, in an 8-family house; rent $80; very attractive location. Apply on premises or M. Just, 4,322 Broadway (at 207th St.).

LORING PLACE, 2,312-2,316, between 183d and Fordham Road—Five and six rooms and bath; reasonable rent. Apply on premises.

DAVIDSON AV., 2,357—5 large rooms, front, new house, one flight; ideal location; one block West Jerome Av., near Fordham Road; rent $65. Supt.

GRAND BOULEVARD AND CONCOURSE, 1,605 (at 170th St.)—Five desirable rooms in Crystal Dwellings. See agent.

APARTMENT three rooms, all improvements; reference; $60. Telephone Fordham 5944.

MORRIS AV., 2,201 (near Burnside)—4, 5 rooms, elevator apartment; reasonable. Superintendent.

APARTMENTS TO LET.

Unfurnished—Bronx.

GRAND CONCOURSE, 1,865—Four and five large, light rooms. Telephone Tremont 1865.

Unfurnished—Brooklyn.

UNUSUAL opportunity to secure 5-room apartment in best part of Flatbush; convenient to express station on Brighton Beach line; modern building; all improvements; rent $85. William E. Harmon & Co., Inc., 261 Broadway, New York. Phone Barclay 6500.

NEW YORK AV., 230—First floor, right; up-to-date 6-room apartment, with all latest improvements; parquet, janitor service; one block from Interborough subway. Call Decatur 5809 for appointment; price $75.

BROOKLYN HEIGHTS, 100 Pineapple St.—Studio dwelling apartment; very large, light room, kitchenette, bath; electricity, steam heat; one block Clarke St. subway station.

285 EASTERN PARKWAY—High-class five-room apartment. Apply Superintendent.

Unfurnished—Queens.

FIVE rooms and bath in a two-family brick house in Astoria, 4 blocks from Grand Av. subway station; steam heat and hot water supplied; $70; immediate occupancy; garage in rear if desired, $10 additional. H. Trowbridge Harris, 152 Fulton Av., Long Island City. Astoria 406.

Unfurnished—Long Island.

THREE ROOMS and kitchenette apartment, sublease to Oct. 1, unfurnished. Tennis Place Apartments, Forest Hills, L. I. Phone Boulevard 6419.

Unfurnished—New Jersey.

SOUTH Orange — Exceptionally attractive apartment; five rooms and bath; very large porch, private tennis court; surroundings unusually attractive; three blocks from South Orange Lackawanna Station. April first; rent $125. Telephone South Orange 1848.

APARTMENTS WANTED.

Furnished.

WANTED, by family of four, small furnished apartment comprising five rooms, for six months or longer; west side preferred; location between 42d and 72d Sts.; references exchanged; reply, stating full particulars. H 177 Times.

SMALL and comfortably furnished apartment on the west side wanted until June by an Englishman and his wife; open fireplace desirable and kitchen; rent about $125 per month. Please reply 1630 Marbridge Building, New York City.

RESPONSIBLE couple desire 3 to 4 room high class apartment to Oct. 1; own furnish linen, silver, dishes; east or west, 59th to 168th St.; weekly $20-22; monthly $80-90. D 359 Times.

WANTED—Furnished or unfurnished two-room, kitchenette and bath apartment in Greenwich Village. Address J. E. Baird, 125 West 40th St.

TWO, three rooms, kitchenette, bath in high class apartment house, south of 96th St.; April 1, 3 or 6 months; reliable couple; $130. D 390 Times.

WANTED—In Westchester near Sound, five furnished rooms and bath, April-October; excellent references. H 143 Times.

ONE room, kitchenette and bath, no further uptown than 80th St., maybe east side. Write Box 113, Realservice, 15 E. 40th.

WE HAVE responsible tenants for small west side apartments; immediate action. Chester D. Clark, 42 Broadway. Broad 5067.

I WILL personally inspect, appraise, advertise and handle leasing your apartment; write only. Agent, 50 East 34th St.

FURNISHED, unfurnished, four-five rooms, adults, until June or October, West 72d to 96th subway station. Schuyler 2995.

Unfurnished.

WILL lease for number of years beginning Oct. 1 apartment in high-class apartment house between 40th and 60th Sts., on east side; large library, dining room and kitchen, three bedrooms and two master's and one servants' bath; highest references. S 1043 Times Annex.

WE can help you rent your apartment; clients waiting. Williams-Dexter Co., Inc., 72 Greenwich Av. Chelsea 3006.

WANTED in vicinity Flushing, six-room house or flat. B 502 Times.

THREE or four rooms; couple; phone; reasonable rent. A 1128 Times Harlem.

FURNISHED ROOMS.

East Side.

27TH ST., Madison Av. (Hotel Madison)—Permanent rates for business people; room, use of bath, $10.50 weekly; room, private bath, $15; all outside; modern hotel; perfect service. Phone Madison 1784.

27TH, 43 EAST—Exquisitely furnished; elevator, running water; $8 weekly. 9th floor.

30TH ST., 30 EAST—120 ROOMS, WITH RUNNING WATER, $14 PER WEEK FOR ONE PERSON; 45 DOUBLE ROOMS, TWIN BEDS, $21 PER WEEK FOR TWO PERSONS; 10 ROOMS, WITH BATH, $21 PER WEEK FOR ONE PERSON. MARTHA WASHINGTON HOTEL (FOR WOMEN ONLY), LARGE, MODERN, FIREPROOF HOTEL, NEWLY FURNISHED; ONE OF THE BEST HOTELS IN THE CITY; BEST OF HOTEL SERVICE; WE INVITE YOUR INSPECTION.

30TH ST., LEXINGTON AV. (HOTEL RUTLEDGE)—Women exclusively; newly decorated; room, bath, $16 weekly up; also room, use bath, $11 weekly up; restaurant conveniences; big reduction for 2 persons.

30TH ST., 39 EAST. Desirable room; breakfasts served; owner's home.

40TH, 209 EAST—Bedroom and parlor; 3 or 4; bath and heat.

54TH, 56 EAST—Medium sized, sunny room; top floor, bachelor apartment; references.

55TH ST., 17 EAST—Suite of two rooms; bachelors only.

59TH ST. AND 5TH AV. (789 5TH AV., OPPOSITE CENTRAL PARK)—HIGH-CLASS FURNISHED ROOMS ON BACHELOR FLOOR; RUNNING WATER IN ROOMS; SHOWERS ON FLOOR; RATES $14-$17.50 A WEEK.

60TH, 55 EAST (Park Av.)—Comfortable, attractive room; hot-cold water; suitable for two gentlemen; also single room.

60TH, 227 EAST—Splendid large room; electricity, running water; seen to appreciate.

60TH, 16 EAST—Room, adjoining bath, $35 to $50. San Jacinto Hotel.

63D, 41 EAST—Attractive back parlor, light housekeeping; also single room; references.

51ST, 71 EAST—Furnished front room, dressing room; cooking facilities; adjoining bath; business couple, friends. Lenox 9608.

63D ST. AT MADISON AV. (HOTEL ASHTON)—Newly decorated room, use of bath, $10 week up; room, bath, $12.50 weekly up; buses, surface cars, subway; full hotel service; restaurant.

128TH ST., 9 EAST—Beautifully furnished rooms, running water, kitchenette adjoining bath; 3d floor; owner's home; refined persons.

ALLERTON HOUSE FOR MEN. The rates in the newest of the Allerton group, a 17-story fireproof building, just completed, containing apartment club conveniences, are from $9.50 to $13.50 per week; for permanent residents only. 143 East 39th St. 45 East 55th St.

GRAMERCY PARK, 146 EAST—Room for two; bath; park privileges.

HOTEL IRVING; facing beautiful Gramercy Park; a few very desirable single rooms with private or adjoining bath on the American plan, at reasonable rates. Under Knott Management. John Harris, Manager. Gramercy 6264.

HOTEL BELMORE. 25TH ST. AND LEXINGTON AV. Rooms $[illegible] weekly and upward; phone and electric fan in every room.

MADISON AV., 121—Single, double; kitchen privilege. Dickson, 3235 Mad. Sq.

West Side.

13TH, 219 EAST—Excellent, newly furnished room, suitable 1-2 or business couple; improvements; light housekeeping; reasonable. Stever.

16TH, 51 WEST—Attractive suites; double room, private bath; small room; old mahogany and chintz; fireplaces; continuous hot water, electricity; restaurant, delicious home cooking.

20TH, 408 WEST—Medium-sized, north light studio; electricity; $40 monthly; references.

31ST ST. (B'WAY)—125 COMFORTABLE ATTRACTIVE ROOMS, HOT AND COLD WATER, USE OF BATH, $14 PER WEEK; TEN PARLOR, BEDROOM AND BATH, $130 PER MONTH. GRAND HOTEL.

34TH, 209 WEST—Parlor with private bath, other rooms; scrupulously clean; respectable.

38TH, 341 WEST (facing station)—Private bath, electricity, heat; suitable three business people; telephone; reasonable.

39TH ST. AND 7TH AV.—125 COMFORTABLE, ATTRACTIVE ROOMS, HOT AND COLD WATER, USE OF BATH, $14 PER WEEK. HOTEL NAVARRE.

40TH ST., 36 WEST—Single room, adjoining bath; attractive, well-kept house; excellent location for business people.

47TH ST., 106 WEST (RALEIGH HALL). A RESIDENCE FOR MEN. Attractively furnished rooms, with and without private bath or shower; club advantages with hotel service at lower rentals.

47TH, 30 WEST—Beautifully furnished large and small, 1 or 2 rooms; private baths; kitchenette; linen, silver; reasonable.

48TH, 57 WEST—Elegant large parlor, two adjoining rooms; other rooms $15 to $25 weekly; permanently; excellent location.

49TH, 65 WEST—Large rooms; complete bathrooms; $15 to $18; permanent.

49TH (near 6th)—Attractive single room, refined home; steam; electricity. Circle 1203.

FURNISHED ROOMS.

West Side.

49TH ST., 26 WEST—Large, attractively furnished double room, $20. Inquire janitor.

50TH ST., 14 WEST—Large room, private bath; gentleman; permanent; references.

54TH, 111 EAST—Large front room, southern exposure, suitable for 2; all improvements. Savage.

56TH ST., WEST—Large, attractive outside room, bath, elevator apartment; refined American family; subway, elevated; $[illegible]; gentleman. Circle 6660.

58TH ST., 132 WEST—Beautiful, large, sunny room; private bath; suitable two.

61ST, 27 WEST—Private room for bachelor, parlor floor; "silent" block; accessible; hot water; bath; electricity; $10. O'Donnell. Columbus 5878, or call.

64TH, 130 EAST—Attractive, newly furnished rooms, twin beds, running water, bath, kitchenette; breakfast if wanted.

64TH, 148 WEST—Large sunny front room; 2 beds, adjoining bathroom; electricity.

68TH, 44 EAST—Mrs. Thompson will have two vacancies March 1; large rooms, with bath. Phone Rhinelander 8100.

69TH ST., 1 WEST—Real home for refined gentleman; beautifully furnished corner suite; sitting, bedroom; overlooking Central Park; piano player; every convenience; opportunity. Columbus 5759.

69TH, 50 WEST—Attractively furnished double room, 3d floor, front, private house; also front basement; kitchenette privileges; electricity.

69th, 118 WEST—Unusually attractive room, private bath, steam, electricity; single room.

69TH, 66 WEST—HANDSOMELY FURNISHED MEDIUM AND SINGLE FRONT ROOMS; $10-$8.

70TH, 200 WEST (72d subway)—2 well furnished rooms, single, en suite; private phone and bath; modern improvements; home environment, clean; well kept house; must be seen to be appreciated. Columbus 1811, Johnson, Apt. 27.

70TH, 214 W.—NEWLY RENOVATED. Furnished, kitchenette, private bath, electricity, phone.

70TH, 16 WEST—Attractive room, with bath, suitable for doctor; other rooms.

70TH, 209 WEST—Attractive single room, near bath, in splendidly kept house.

70th, 236 WEST—Beautifully furnished, large room; also suite; kitchenette; private bath.

70TH, 30 WEST—DOUBLE ROOM, KITCHENETTE PRIVILEGES, $14.

70TH, 40 WEST—DOUBLE ROOM, KITCHENETTE PRIVILEGES, $10.

71ST, 174 EAST—Elegantly furnished connecting rooms, parlor floor, suitable two-three gentlemen; phone, electricity; very reasonable. Miller.

71ST, 257 WEST—One large, one small beautifully furnished room; bright, warm, cheerful; fine location; reasonable.

71ST, 143 WEST—Attractive, newly furnished double room; twin beds; sunlight. Apt. E2.

71ST ST., 260 WEST—Attractive double room adjoining bath; moderate rates. Columbus 1620.

71ST, 61 WEST—DOUBLE ROOM, PRIVATE BATH; KITCHENETTE PRIVILEGE; $16. SINGLE $8.

71ST, 62 WEST—HANDSOMELY FURNISHED DOUBLE ROOM, PRIVATE BATH; KITCHENETTE PRIVILEGES; $18.

71ST, 246 WEST—Steam heated room, kitchenette privilege; $10; small room. Moore.

71ST, 342 WEST—Beautiful room, adjoining bath; French family; gentlemen; permanent; $12.

71ST, 43 WEST—Nicely furnished room, running water, electricity, phone.

71TH, 38 WEST—High-class, newly furnished large double room, adjoining bath.

72D, 20 WEST—HANDSOMELY FURNISHED DOUBLE FRONT ROOM, PRIVATE BATH, COMPLETE KITCHENETTE PRIVILEGE, DISHES; WEEKLY; REASONABLE.

72D, 22 WEST—Delightful large room; private bath, electricity; refinement. Columbus 3729.

72D, 330 WEST—Beautiful large room, private bath, toilet; suitable for two.

73D, WEST—SINGLE ROOM, $9; PRIVATE HOUSE; GENTLEMAN PREFERRED. TELEPHONE COLUMBUS 1935.

73D, 178 WEST—Large room, business couple or two men; references.

73D, 108 WEST—Large, well furnished rooms, private baths; electricity, phone.

74th, 165 WEST—Gentlemen exclusively; handsomely furnished; near bath. Telephone 2006 Columbus.

74TH, 28 WEST—Elegantly furnished single and large rooms; private baths. Wheeler.

74TH, 136 WEST—HANDSOMELY FURNISHED FRONT PARLOR, $15.

75TH ST., 321 WEST. Immense, beautifully furnished rooms; suitable three persons; with, without bath, $25-$30; very desirable; references.

75TH, 137 WEST—Charming clean rooms, with, without private bath; kitchenette privileges.

76TH, 62 WEST—Attractive front parlor, shower, piano, private bath, electricity; young man will share with young business man; $10 weekly; references exchanged.

76TH, 140 WEST—Large room, handsomely furnished, private bath, electricity, sunshine, cleanliness, suitable one or two gentlemen; reference.

76th, 176 WEST—Comfortable rooms; kitchenette, parlor; $50, $60, $70 monthly; electricity.

76TH, 148 WEST—Large room, second floor, near bath; electric light, telephone.

76TH, 44 WEST—Large, medium rooms, twin beds, private baths, steam, electricity.

76TH, 308 WEST—Magnificent front room with bath, twin beds; single room.

77TH, 217 WEST. Large room, suitable for two; moderate.

77TH, 128 WEST—Beautifully furnished large room, private bath, kitchenette privileges; also other double room and skylight room.

77TH, 128 WEST—Attractive, homelike, comfortable rooms, adjoining bath; telephone; reasonable; reference.

77TH, 108 WEST—Large, sunny room, bath, all conveniences; private house; reasonable.

77TH, 121 WEST—Desirable small room, conveniences; references; reasonable; gentleman.

77TH, 328 WEST (corner Drive)—Beautiful large furnished room, every convenience, including maid service; $12 weekly.

77TH, 112 WEST—Attractive, large, front room, twin beds, dressing room, electricity.

77TH, 150 WEST—Attractive, large room, private bath; suitable for business couple.

77TH, 110 WEST—Elegant parlor, bedroom, private bath, electricity; also single room.

78TH, 256 WEST—Luxuriously furnished double rooms, private baths, shower, steam heat.

78TH, 134 WEST—Attractive large front room, running water, adjoining bath; reasonable.

78TH ST., 123 WEST—Two furnished rooms in physician's residence; references.

78TH, 330 WEST—Sunny front, private bath; kitchenette privilege; single room, $8.

79TH, 118 WEST—Large, magnificently furnished room, adjoining bath; private house; reasonable.

79TH, 251 WEST—Large front room, running water; dressing room; excellent home cooking; convenient to subway.

79TH, 166 WEST—Large front room, adjoining bedroom; business woman; $15. Burt.

80TH ST., 138 WEST—Exceptionally beautiful large room, private bath, twin beds, kitchenette; immaculately clean; home-like house.

80TH, 166 WEST—Beautiful front parlor and adjoining bedroom; phone; electricity; steam; independent entrance; kitchenette; suitable 2 or 3; ground floor. 20 Clark.

80TH, 132 WEST—1-4 beautiful rooms; modern improvements; kitchen privileges. Blumenstein.

80TH, 136 W.—Large, luxurious rooms with baths; private house; unusual, different.

80TH, 137 WEST—Attractive parlor, bath, steam heat, hot water; exclusive house.

81ST ST. AND COLUMBUS AV.—COMFORTABLE, ATTRACTIVE ROOMS WITH USE OF BATH, $2 AND $2.50 PER DAY; ROOMS WITH BATH, $3 AND $3.50 PER DAY. HOTEL ENDICOTT.

81ST ST., COLUMBUS AV. (Colonial Hotel)—Newly decorated, furnished room, use of bath; $12 weekly up; elevated, surface cars, subway; full hotel service; restaurant.

81ST, 114 WEST—Exceptional, just opened, newly furnished; decorated house; parquet, electricity; private baths; twin beds; large, small.

82D, 24 WEST—Comfortable, medium room; southern exposure, electricity; refined house; gentleman.

82D ST., 15 WEST—Front basement; all conveniences; also single room; reference.

82D, 107 WEST—Large, comfortably furnished front room connecting bath.

82D, 12 WEST—Attractive, large, sunny, front parlor, electricity, piano, well heated.

84TH ST., 5 WEST—Attractive small room, convenient bath; also front basement; exclusive.

84th, 226 WEST—Comfortable front suite, independent entrance; reasonable; references. Townsend.

84TH, 68 WEST—Two well furnished rooms for married couple; kitchen privilege. Call after 6. Christensen.

84TH, 15 WEST—Large front; clean; reasonable; breakfast. Halpin. Schuyler 3155.

85TH, 309 WEST—Large, light, sunny rooms; breakfast optional; conveniences; new, clean.

85TH, 104 WEST—Furnished rooms for housekeeping; best references required. Sonderegger. Schuyler 5672.

85TH, 130 WEST—Large back parlor, kitchenette; electric, gas and phone; reasonable.

85TH, 16 W. (Apt. 2)—Unusual room, private lavatory; every convenience; opportunity 2-3.

FURNISHED ROOMS.

West Side.

86TH, 203 WEST—Well furnished, single room; private lavatory; bath adjoining; tray breakfast optional; references. Campbell.

86TH (Broadway)—Attractive room (breakfast); modern, refined home; business woman. Schuyler 5382.

86TH, 130 WEST—Attractively furnished front parlor; also basement, complete kitchenette privilege.

86TH ST., 43 WEST—Lovely, warm, sunny room, with or without bath; references.

86TH, 122 WEST—Front, ground floor room; with, without bath; kitchenette privilege.

87TH, 251 WEST (corner Broadway)—Newly furnished outside room; no other roomers; gentleman only; elevator. Apt. 64.

87TH, 54 WEST—Beautiful, large, sunny room, single beds adjoining bath; reasonable.

88TH, 24 WEST—Sunny two room suite, kitchenette, bath, electricity, phone; $25.

89TH, 251 WEST (corner Broadway), Apt. 56—Large light room, near bath.

87th, 242 WEST—Desirable large, small dressing room; twin beds; reasonable.

89TH, 154 EAST—Front room, suitable 1, 2; conveniences; private house. Phone.

89TH, 310 WEST—Cheerful front room; couple or gentlemen; owner's home.

90TH, 314 WEST—Beautiful large rooms; dressing room, $15, $20, $25; references.

91ST, 184 EAST—Room in apartment with business girl, suitable two girls or couple; kitchen privileges, $15. Call Tuesday and Thursday, 5 to 8 P. M.

91ST, 304 WEST—Lady leaving city rent two-room suite, comfortably furnished; southern exposure; reasonable; suitable two; references.

91ST, 184 EAST—Parlor floor, suitable doctor or family; kitchenette; all conveniences; telephone.

91ST, 38 WEST—Handsome rooms, private baths, steam, electricity; medium, smaller.

92D, 8 WEST—Clean, sunny, large, medium rooms; elevator. Tolp, 6B.

93D ST., 48 WEST—Comfortable room, hot and cold water; gentleman only; elevator. Apt. 9; refined family; evenings.

95TH, 355 WEST—Neat room; suitable 2; $8; private family. Apt. 34.

95TH, 231 WEST—Handsomely furnished room, facing Broadway, running water, suitable for two; also single room with private bath; $8. Apt. 7C.

96TH, BROADWAY (near)—Large attractive, well furnished, newly decorated; running water; high-class elevator house. Phone 3646 Riverside.

96TH ST. (702 West End Av.)—Clean, desirable room; Christian home; gentleman only. Telephone Riverside 7012. Ashe.

96TH, 62 WEST—Beautiful front parlor, suitable music studio; convenient subway; refined.

98TH, 253 WEST—Large room with bath, modern; moderate; gentlemen; references required.

99TH, 306 WEST—Convenient subway, elevated, attractive room, homelike; reasonable. Smith.

99TH, 260 WEST—Large and medium sized rooms, kitchen privileges; respectable. Hollard.

100TH, 253 WEST—Handsomely furnished living rooms; bath, every convenience; American home.

101ST ST., 315 WEST (Apt. 7A)—Large corner room; private toilet, running water.

102D ST., 240 WEST—Private family in superior apartment will rent desirable single room. Apt. 11.

102D, 310 WEST—Large corner room, facing on corner Broadway; immediate. Oliver.

107TH (near Broadway)—Pleasant rooms; home environment; moderate terms. Academy 5330.

110TH, 561 WEST—Exclusive accommodations for gentleman; block subway. Apt. 25.

110TH ST., 537 WEST—Three rooms, bath, kitchenette, just finished, modern, fireproof; $158.33.

111TH, 611 WEST—Beautiful outside room, private lavatory; reasonable; gentleman. Ask elevator.

111TH, 507 WEST—Attractive room with lavatory, shower, electricity, elevator. Stockbridge.

111TH ST., 300 WEST—Nicely furnished room; convenient locality; moderate; references. Gernsheimer.

111th St. (Broadway)—One, two rooms, private bath; private family. Cathedral 6082.

112TH, 539 WEST (Apt. 33)—Attractive, large room and suite; all conveniences; reasonable.

112TH, 536 WEST (Apt. 23)—Large room, nicely furnished, $25 month; also small one, $20 month.

112TH ST., 542 WEST (Apt. 64)—Light room with private bath; gentleman.

113TH, 546 WEST (BROADWAY). Large room, private bath; private house.

115TH ST., 541 WEST—One large, airy, light room; references. Apt. 29. Dent.

115TH, 620 WEST (4B)—Exceptional; river view; lavatory; refined home surroundings; lady; gentleman.

116TH, 609 WEST—Lady offering unusually attractive home to women refined; service.

116TH ST.—Living room and bedroom, attractively furnished, with private bath; location 21 Claremont Av., Apt. 21, between Broadway and Riverside Drive, one block from 116th St. subway; gentleman.

116TH, 210 WEST (HOTEL CECIL). ATTRACTIVE ROOMS WITH OR WITHOUT PRIVATE BATHS; SPECIAL WEEKLY RATES; FULL HOTEL SERVICE.

116TH, 417 WEST—Pleasant room, near Columbia, gentleman; $7. Apt. 23.

121ST, 420 WEST—Room with French family; home for gentleman. Apt. 2.

122D, 630 WEST—Large suite, handsomely furnished, newly decorated; single or double; outside room; kitchen privileges; references. Superintendent.

122D, 540 WEST—Room, bath, shower; electricity, elevator, heat. Apt. 32.

122D, 510 WEST—Unusually attractive room, adjoining bath; private family. Apt. 1.

126TH ST. WEST—Sitting room, bedroom adjoining bath; private. Morningside 2667.

143D (87 Hamilton Place)—Large room, two business people; elevator. Apartment 32.

144TH ST., 510 WEST—Large bedroom and bath, suitable for one or two business men; extreme cleanliness; home comfort; meals optional; terms reasonable. Call Apartment 21.

149TH (3,500 Broadway)—Nice, large bedroom, parlor (four windows) overlooking Hudson; elevator, electricity, bath, kitchen privileges or meals; couple; two ladies, $15. Apt. 6E. Braunschweig. Evenings 6-8.

150TH, 611 WEST (Riverside)—Attractive room; running water; every improvement. Apt. 34.

160TH ST., 540 WEST—Large room, dressing room, kitchen privilege. Wadsworth 2320. Brech.

162D, 520 WEST—Light, comfortable room; reasonable. Schmidt, Apt. 5.

180TH, 719 WEST—Light, clean room, near bath; gentleman; reference. Apt. 2.

A BEAUTIFUL, large front bachelor suite; bath; on West End Av. (90th); modern elevator apartment; breakfast optional; private adult family; references. Telephone Riverside 7110.

ALL ROOMS INVESTIGATED. WE KNOW THE PEOPLE. We save your time. Service free. HOME RENTAL EXCHANGE. 116 W. 39TH ST. FITZROY 1369.

BEAUTIFULLY furnished, large, sunny room; on Drive; suitable two; $14; private family; references. 2756 Morningside. Apt. 32.

CENTRAL PARK WEST (in the 90s)—In high class elevator apartment; beautiful 2 room suite, facing Central Park; magnificently furnished, including grand piano; $100 per month. For appointment call Schuyler 4900.

CENTRAL PARK WEST, 108, corner 71st—Large, airy room; bath; apartment 9 C.

FORT WASHINGTON AV., 55—Exceptional nice front room; refined, modern; apartment 62.

HOTEL SIDNEY. N. E. Corner 65th St. and Broadway. New, modern, fireproof family hotel; newly furnished; splendid restaurant; excellent accommodations for transients; single rooms, $10 per week and up; large double room for 2, $15 and up.

LEXINGTON AV., 1,261 (87th)—Large room, heat, bath; kitchen privilege; $10. Dorsey.

MANHATTAN AV. (1)—Apartment 4, double room; improvements; phone; independent; 2d floor; $10-$12; also suite with kitchen.

MORNINGSIDE DRIVE, 116th St., Apt. 61 (southwest corner)—Large, light, outside bedroom for gentleman; next to bath; near restaurant and car line; references.

RIVERSIDE DRIVE, 334—Newly furnished, 2 comfortable rooms, facing Claremont Av.; hot, cold water; adjoining bath; homelike; rent reasonable; gentleman. Apartment 22.

RIVERSIDE DRIVE, 102 (near 82d St.)—Magnificently furnished large front room, overlooking river; private bath; refined, exclusive home.

RIVERSIDE DRIVE—Unusually attractive room adjoining bath, magnificent elevator apartment; $50 monthly. Telephone Schuyler 6844 from 10-5.

RIVERSIDE DRIVE, 112—Clean, comfortable, single room with private family. Schuyler 9751.

RIVERSIDE DRIVE, No. 293. MEDIUM AND SINGLE ROOMS.

WASHINGTON PLACE, 33—Sunny room for gentlemen; steam, gas logs. Milliken.

WEST END AV., 290 (near 73d)—Newly furnished residence; single and double rooms; electricity, telephone; $14, $10, $8.

WEST END AV. (86th)—Outside room, private apartment; gentleman; reference. 3580 Riverside.

WEST END, 410 (79th)—Pleasant, sunny room; $10; gentleman. Apt. 3N.

WEST END AV., 311—Beautiful room, private bath; also single; board; references.

WEST END, 510—Convenient; 86th subway. New house; elegant rooms; $14 up.

WEST END AV., 839 (corner 101st)—Rooms, private family. Apt. 4F.

Furnished—Brooklyn.

63D ST., 432—Large, sunny room; well furnished; near subway express; electric lights, hot water, bath; private house; one or two gentlemen; business couple.

ROOMS WANTED.

Furnished.

Register Your Room Here Today. WE GIVE EXCEPTIONAL SERVICE. Better class applicants come here daily. HOME RENTAL EXCHANGE. 116 West 39th St. Fitzroy 1369.

REFINED young business gentleman desires room with private family on West Side bet. 90th and 125th Sts. Please give full particulars. W 549 Times.

YOUNG Catholic business girl desires room refined family; references. D 378 Times.

COUNTRY BOARD.

EVELYN LODGE—A truly superior charming all-year residence; 30 sunny outside rooms; lovely furnished; excellent chef and service; select clientele; home comforts; 14 years one management; 25 minutes downtown N. Y.; weekly with meals, $18 up single; $30 up double; booklet. 71 Central Av., St. George, S. I. Tel. Tompkinsville 279.

THE ELMWOOD HOTEL, East Orange, N. J., 35 minutes from N. Y., D. L. & W. R. R., offers reduced table room and bath, with meals, one person, $31; two persons, $55; suites of two rooms and bath for three persons, $80 up; telephone and baths in all of 100 rooms; first-class table. Phone Orange 1681.

SUNSET LODGE. Beach 50th and Surf Av. Sea Gate, Norton's Point, N. Y. Harbor. Comfortable steam-heated rooms, with or without bath; 35 minutes Times Sq., 25 minutes Chambers St., municipal subway; reasonable. Phone Coney Island 1271.

NERVOUS AND MENTAL CONDITIONS. LYNWOOD LODGE, ENGLEWOOD, N. J.

BOARDERS WANTED

East Side.

60TH ST. (at Lexington Av.)—Hotel Rutledge, for ladies; one room and meals from $18 up; elevator, telephone, &c.; full hotel service; newly decorated.

63D ST., 1 EAST—One single vacancy, 4th floor front; attractive and sunny; excellent meals; credentials.

MADISON AV., 212 (Near 36th)—Attractive room; excellent table; references.

West Side.

59'S AT 8TH AV.—ELEVATOR, STEAM, PRIVATE BATHS, EXCLUSIVE RESIDENCE; ROOMS SINGLE AND EN SUITE; EXCELLENT CUISINE. CIRCLE 3406.

64TH, 33 WEST—Double room, with board; table guests accommodated. Circle 2343.

67TH, 251 WEST—Large, small rooms, private bath; French cooking; electricity; telephone.

71D, 269 WEST—Choice room, one flight; excellent table; references.

73D ST. Corner (319 West End Av.)—The William Henry, overlooking river; commodious rooms; private baths; excellent table.

74D, 35 WEST—Rooms and board; table guests; references. Andrea Warren.

76TH, 9 WEST—Large front room; refined Jewish surroundings; excellent Hungarian cuisine.

76TH (Near Riverside)—Front room; gentleman; refinement; reasonable; Christian household. 2139 Columbus.

West Side.

75TH, 114 WEST—NORECE HALL. 77TH, 123 WEST—THE BONHEUR. 82D, 124 WEST—THE GRAYCOURT. Unusual and attractive. Spacious parlors and lounge; electricity, steam heat, private phones.

86TH, WEST (corner 541 West End Av.)—Double room, private bath, home cooking.

89D, 327 WEST—High-class double and single rooms; home cooking; table guests accommodated. Apt. 3.

97TH, WEST—Lovely front room; two meals; private family; $16.50. River 1624.

105D, 260 WEST (The Rutherford)—Double, single, front rooms, $12; meals, hotel.

108TH ST., 330 WEST—Large and small room; splendid view; excellent table; table guests; reasonable.

144TH, 438 WEST (near Amsterdam)—Large rooms, dressing room, bath; private house.

EVELYN LODGE—A truly superior, charming all-year residence; 30 sunny outside rooms; lovely furnished; excellent chef and service; select clientele; home comforts; 14 years one management; 25 minutes downtown New York; weekly with meals, $18 up single; $30 up double; booklet. 71 Central Av., St. George, S. I. Tel. Tompkinsville 279.

RIVERSIDE DRIVE, 320 (Corner 104th)—Elegantly furnished rooms, with bath; Hungarian cuisine; with fine Jewish surroundings; telephone, elevator.

RIVERSIDE DRIVE, 294—Attractive single, double rooms; beautiful private house; excellent meals.

SITUATIONS WANTED—Female

ACCOUNTING or private secretarial work, part time, desired by young lady employed in bank; best references. W 590 Times.

ASSISTANT BOOKKEEPER, can use typewriter, experience in office routine; salary $15; high school graduate. D 669 Times Downtown.

ASSISTANT BOOKKEEPER, general office worker, willing, conscientious, experienced. Rose Tracy, 1,348 Clinton Av., Brooklyn.

ASSISTANT BOOKKEEPER and typist; high school education and 2 years' experience; salary $18-$20. H 227 Times.

BILLING CLERK—Underwood operator, 6 years' experience; $18. B 768 Times Downtown.

BOOKKEEPER - STENOGRAPHER, six years' experience; can take full charge of office; excellent references. C 391 Times Downtown.

BOOKKEEPER-TYPIST, full charge, competent, thoroughly experienced, high school graduate, Sabbath observer. Y 318 Times Downtown.

BOOKKEEPER - STENOGRAPHER, high school graduate, five years' experience, thorough, double entry, trial balances, competent, reliable. D 394 Times.

BOOKKEEPER, double entry, competent, reliable, trustworthy, desires position where responsibility, &c., warrants salary $40. L 416 Times.

BOOKKEEPER-STENOGRAPHER; complete charge double entry set, controlling accounts, trial balance; 5 years' experience; competent. H 195 Times.

BOOKKEEPER, knowledge stenography, trial balances, control accounts; salary $25. H 223 Times.

BOOKKEEPER, double entry, trial balances, control accounting student; well recommended. Wadsworth 4761.

BOOKKEEPER, typist, six years' experience, trial balances, full charge. L 529 Times.

SITUATIONS WANTED—Female

BOOKKEEPER, expert, two years' experience; thorough; conscientious; accustomed assuming entire responsibility; desires good position; $35. B 526 Times.

BOOKKEEPER-STENOGRAPHER, with initiative, 6 years' experience; best references; $25. C 588 Times Downtown.

BOOKKEEPER-STENOGRAPHER, 5 years' controls, balances; complete charge, $30. B 592 Times.

BOOKKEEPER, 3 years' experience; competent, willing; moderate salary. B 735 Times Downtown.

BOOKKEEPER-ACCOUNTANT, thoroughly experienced, university graduate, complete charge, $50. B 529 Times.

BOOKKEEPER'S ASSISTANT, ledger clerk, 5 years' experience, $18. D 690 Times Downtown.

BOOKKEEPER-TYPIST, five years' experience, capable taking charge office. S 1240 Times Bronx.

BOOKKEEPER, ACCOUNTANT, expert, 12 years all branches; executive; $35. H 286 Times.

BOOKKEEPER, Christian; educated, competent; good address; open, close books, controlling accounts, &c.; $30. L. S., 229 Times.

BOOKKEEPER ASSISTANT, accurate at figures, knowledge typing, experienced, references. D 684 Times Downtown.

BOOKKEEPER'S ASSISTANT, knowledge typing and stenography; 2½ years' experience. C 794 Times Downtown.

BOOKKEEPER-TYPIST, year's experience; moderate salary; permanent position. F. Tel. Intervale 3099.

BOOKKEEPER-TYPIST, beginner, recommended; $12. Miss Fannie, 117 East Houston. Orchard 3277.

BOOKKEEPER-TYPIST—Firm wishes to place competent, willing worker; references. Franklin 4848.

SITUATIONS WANTED—Female.

BOOKKEEPER, double entry, controlling accounts, thoroughly competent and reliable; eight years last position, large suit manufacturing concern; excellent penman; executive ability; capable of taking full charge. D 654 Times Downtown.

BOOKKEEPER-STENOGRAPHER, competent; entire charge; highest credentials; $30. S 2456 Times Annex.

BOOKKEEPER, stenographer, cashier, intelligent, some ring work, evenings; salary according to ability; A1 references. Phone Franklin 2246, Miss R.

BOOKKEEPER-TYPIST, long years' experience complete charge, controlling accounts, trial balance, statements; executive ability. Brenner, 1 East 117th.

BOOKKEEPER, 4 years controlling accounts, trial balance. G 1137 Times Harlem.

BOOKKEEPER, competent, capable taking charge of books and office. H 187 Times.

CLERICAL, part time, 2-4, recommended; $6. Miss Ruth, Orchard 8277.

CLERK, insurance experience, knowledge of stenography. B 689 Times Downtown.

COMPANION-HOUSEKEEPER—Capable woman wishes a position in a refined home as companion-housekeeper for elderly couple; would travel, or would take full charge in home; understands care of children; exceptional references. H 171 Times.

COMPANION—Lady desires position as companion to elderly lady, city, country or travel. L 582 Times.

COMPTOMETER OPERATOR; EXPERIENCED; GOOD REFERENCES. D 364 TIMES.

CORRESPONDENT, French, English; executive ability; experienced lady; best references. L 551 Times.

COUNSELOR — Former camper, athletic, would act as counselor for girls' camp; expert swimmer. Miss Schwartz, Wadsworth 1880.

DRESSMAKER, artistic gowns; reasonable; prompt; satisfactory. Peters, 42 West 98th. Riverside 10157.

DRESSMAKER wishes more customers; does remodeling. J. Letaske, 229 East 8[illegible] St. Phone Lenox 1475.

DRESSMAKER; gowns, $12; all occasions; home or out. Plaza 4810. Lemmers.

EDITORIAL—University graduate with journalistic training desires position with magazine, newspaper or publishing house; capable, energetic, resourceful, good typist. D 344 Times.

GENERAL OFFICE WORK—Six years' experience, typewriting, telephone operator. D 59 Times.

GIRL, light colored, seeks position houseworker; sleep out; references. Call Audubon 7939.

GIRL, light colored, refined, wishes position half time housework; references. Phone Morningside 6510.

GOVERNESS, French, educated, wishes position with refined family. Box 264, 1,314 Wilson Building.

HOUSEKEEPER, refined, experienced, conscientious woman, excellent cook, manager, small family; best references; suburb preferred. D 366 Times.

HOUSEKEEPER, companion, refined family, or to lady; best references. Telephone Schuyler 5828.

HOUSEKEEPER wants position in country club or small hotel. D 56 Times.

HOUSEWORKER, general, plain cook, obliging, references. Ring Ward's bell, 349 East 89th St.

HOUSEWORKER, half time, studio, neat, light colored. Hamilton, 2 West 129th St., Apt. B.

HOUSEWORK, colored girl, half time. Audubon 6888. Simon, 265 West 137th.

HOUSEWORK, colored, city or suburbs; adults preferred. Audubon 5894, Apt. 47.

INSTRUCTOR THE RUSSIAN LANGUAGE. Private instruction by native of Petrograd, former university instructor. Call Circle 3536.

LADY, English, will tutor in English, French and German; also physical culture; excellent teacher. Write Nadell, 3,855 Broadway.

LADY'S MAID, well-appearing young woman; can do anything required of maid; go anywhere; references. H 232 Times.

LAUNDRESS, Swedish, wishes take home washing. Mrs. Troelsch, 192 East 53d. Plaza 8378.

LAUNDRESS wants hamper wash; open-air drying. Rhinelander 7408.

MAID, German-speaking, lady's or children's, wants to accompany family to Germany; expenses only. S 2406 Times Annex.

MAID-WAITRESS, colored, wishes part-time position. Call Alma Brown, Morningside 8815.

MATRON, woman refined; has very neat appearance, wishes position as matron in hotel or bank; has had 5 years' experience. M., Box 35, 157 East 47th.

NURSERY GOVERNESS, Christian; young woman (26) can care one child, chamberwork if required; $70-$85, accordingly; position where quiet, refined woman would be appreciated; 5 years' experience; good references. Write Nichols, care Miss Fanjons, 165 West 95th.

NURSERY GOVERNESS, 24, take full charge one or two children; speak good French, English. Mlle. Françoise de Lisle, P. O. Box 13, Manhasset, L. I.

NURSERY Governess — English woman of refinement, experienced, capable, reliable, would assist in light household duties. D 386 Times.

NURSE—Scotch Canadian, as nurse, companion to elderly lady; would travel; music graduate; best references. S 2489 Times Annex.

NURSE, trained, chronic or invalid cases in families; pleasing personality. Academy 5319.

NURSE—Infant's trained; excellent references; city; phone 10 to 3. Academy 4193.

NURSE wishes position; sleep home. Lieber, 403 West 151st St.

NURSE, trained, infants, wishes position. Phone 2909 Lenox.

OFFICE ASSISTANT, Christian; writes and figures well; neat, accurate worker; $15; very good references. A. F., 122 Times.

OFFICE assistant, typist, 4 years' experience; excellent reference. Gertrude Stoppe, 103 Lawrence St., Astoria, L. I.

OFFICE ASSISTANT, 3 years' experience; competent; knowledge of bookkeeping. M. Goldstein, 913 East 168th St.

OFFICE ASSISTANT, file clerk; two years' experience; $15. B 613 Times Downtown.

REAL ESTATE, experienced man, successful renting, sales, management and mortgage loans in all sections; references. H 234 Times.

SEAMSTRESS for private family, would help in light housework and cooking; references given. C 799 Times Downtown.

SECRETARY-STENOGRAPHER, 3 years' experience, 2 years confidential secretary to executive secretary, high school graduate, plus tact, executive ability and initiative. H 212 Times.

SECRETARY-STENOGRAPHER, 7 years' steamship, railroad, shipping, coal, export, import; references. M. Lazarus, 309 West 112th St. Cathedral 8265.

SECRETARY-STENOGRAPHER, brainy, experienced, refined, educated, conscientious, efficient; possessing initiative and ability. 1,748 Topping Av. Phone Tremont 4304.

SECRETARY-STENOGRAPHER, Christian, reliable, high school graduate, 6 years varied experience bookkeeper; excellent references; $30. B 531 Times.

SECRETARY-STENOGRAPHER, Christian, executive ability, high-class legal and commercial experience; salary $40. Secretary, 147 West 81st St. City.

SECRETARY - CORRESPONDENT desires work several evenings a week; expert stenographer, typist, general business ability. D 382 Times.

SECRETARY - STENOGRAPHER, executive ability, initiative; thoroughly experienced. E. F., 686 St. Nicholas Av.

SECRETARY - STENOGRAPHER, refined Christian; seven years' varied experience. H 685 Times Downtown.

SECRETARY-STENOGRAPHER requires position afternoons; experienced, capable. Phone 8311 Schuyler.

SECRETARY, experienced, good education, excellent references, desires responsible position. D 84 Times.

SECRETARY, nine years' experience mercantile, publishing business; correspondent; $30. B 505 Times.

SECRETARY, stenographer, bookkeeper, Christian; refined; capable; $35. Box 44, Station E, Brooklyn.

SECRETARY - STENOGRAPHER; expert; college graduate; five years' experience. H 184 Times.

SECRETARY-STENOGRAPHER, knowledge bookkeeping preferably part time, experienced, trustworthy. W 548 Times.

SECRETARY, expert stenographer, Christian; salary $30. D 359 Times.

STENOGRAPHER and typist, experienced, accurate, speedy, knowledge of bookkeeping; references; salary $24. Miss Riemer, 307 Ditmas Av., Brooklyn. Tel. Windsor 8279.

STENOGRAPHER, 4 years' experience, import, export, shipping, hardware, iron and steel; capable, intelligent, willing. C 476 Times Downtown.

STENOGRAPHER-SECRETARY, 4 years' experience; thoroughly efficient, loyal; real assistant to busy man. C 775 Times Downtown.

STENOGRAPHER, typist, bright, willing, beginner; $12 to start. C., 1,135 3d Av. Phone Rhinelander 8249.

STENOGRAPHER-BOOKKEEPER, 4 years' experience; references. Kapanes, 1,326 Washington Av. Jerome 1665.

STENOGRAPHER, rapid, accurate, proven ability, able assistant; moderate salary. H 218 Times.

STENOGRAPHER, three years' experience; office assistant; references; $18. B 765 Times Downtown.

STENOGRAPHER, expert; correspondent, experienced bookkeeping, office routine; highest credentials. L 521 Times.

SITUATIONS WANTED—Female.

STENOGRAPHER, beginner, graduate of stenographic department and model office of Eastman School; one trial will demonstrate my ability and willingness to work; good references. Miss D., 36 West 125d St. Phone Harlem 6518.

STENOGRAPHER-SECRETARY, refined, educated, diplomatic young lady, age 28; four years' machinery, engineering, stock brokerage experience; neat appearing; quick, accurate, willing; moderate salary. C 685 Times Downtown.

STENOGRAPHER-SECRETARY, four years' experience, accurate, conscientious, thoroughly familiar with office routine; unquestionable references; $30. Grossman, Melrose 5852.

STENOGRAPHER; confidential assistant; qualified by experience; accustomed to technical and rapid dictation; touch operator; thorough knowledge bookkeeping; operates switchboard; $28. B 729 Times Downtown.

STENOGRAPHER - SECRETARY, refined American young lady, several years' valuable experience, capable; highest references; good appearance; $25-$30. B 632 Times Downtown.

STENOGRAPHER, experienced in literary and medical dictation, desires employment with critical employer; salary $18. Tes, 140 2d Av.

STENOGRAPHER, Christian; experienced general lines; well educated; excellent references; salary $25; neat personality; accurate transcriber. M. S., 111 Times.

STENOGRAPHER-SECRETARY, 4 years' experience; expert; filing; initiative; full charge of office; capable of responsibility. C 854 Times.

STENOGRAPHER, 5 years' experience, conscientious, reliable; references; $30. C 888 Times Downtown.

STENOGRAPHER, exceptionally bright beginner, high school education; $12. B 518 Times Downtown.

STENOGRAPHER; efficient beginner; knowledge office routine. Telephone Tremont 0260. 488 Tremont Av.

STENOGRAPHER, four years' experience; thoroughly competent; good personality; well recommended. Lenox 7167.

STENOGRAPHER-SECRETARY, college graduate, literary, commercial experience. Rose, 1,560 E. Parkway, Brooklyn.

STENOGRAPHER, four years' experience, bookkeeping, high school graduate. B 589 Times Downtown.

STENOGRAPHER, 20, 4 years' experience, secretarial, knowledge bookkeeping. D 688 Times Downtown.

STENOGRAPHER-SECRETARY, intelligent, pleasing young lady, thoroughly experienced; $25. H 218 Times.

STENOGRAPHER, office assistant; educated, 3 years' experience, efficient; $20. Goldstein. Intervale 1223.

STENOGRAPHER, 5 years' experience, conscientious, reliable, college education. B 536 Times.

STENOGRAPHER, competent, thoroughly experienced, full knowledge office details. Phone Orchard 0304.

STENOGRAPHER, 18, intelligent, experienced, high school education. Telephone Lenox 7167.

STENOGRAPHER, high school graduate, 2 years' experience, detail worker. B 583 Times.

STENOGRAPHER, Christian, employed, desires change; refined; $25; references. D 658 Times Downtown.

STENOGRAPHER, 4 years' experience, capable, efficient; best references. B 734 Times Downtown.

STENOGRAPHER, refined, Christian, two years' experience; accurate, conscientious. L 436 Times.

STENOGRAPHER, 17, recent graduate, willing to work hard and start low. Fay, 2 Sumner Av., Brooklyn. Williamsburg 2837.

STENOGRAPHER, high school graduate, 2 years' experience; dependable; $20. H 317 Times.

STENOGRAPHER-TYPIST, beginner, recommended; $12. Miss Clara, 217 East Houston. Orchard 3277.

STENOGRAPHER, two years' experience; competent; start moderate salary. H 594 Times Downtown.

STENOGRAPHER, 3 years' experience, desires position; $18; references. D 389 Times.

STENOGRAPHER or typist, experienced, $16. Main 7922, Brooklyn.

STENOGRAPHER, high school graduate, several years' experience. Phone Union 1697.

STENOGRAPHER desires work evenings, 6 to 9. Write S., 1,050 Amsterdam Av.

SWITCHBOARD OPERATOR — Clean-cut American girl, 5 years' experience capable handling busy board, thoroughly experienced office work; good knowledge typewriting, legible handwriting, quick, accurate figurer; $16. C 745 Times Downtown.

SWITCHBOARD OPERATOR, seven years' experience on busy boards, courteous and efficient; first-class reference. B 708 Times Downtown.

SWITCHBOARD, clerical, 4 years' experience. May Hetter, 1,751 Seldon Av. Westchester 2258.

SWITCHBOARD OPERATOR, experienced typing, knowledge of stenography, billing. B 603 Times Downtown.

SWITCHBOARD OPERATOR, 4 years' experience on busy board. C 795 Times Downtown.

SWITCHBOARD OPERATOR, capable handling busy board. Christian; $16. B 609 Times Downtown.

TRAVELING companion children, elderly lady, refined, educated girl, traveled. A. G., 363 Times.

TYPEWRITING, expert stenography, any office; 15 years' experience; reasonable. Mintz. Fitzroy 4430.

TYPIST, 5 years' experience, competent, accurate; salary $15. B 524 Times.

TYPIST, three years' experience, office work. C 787 Times Downtown.

WOMAN, proceeding shortly to Europe, where she enjoys the friendship of many noted persons, especially in Great Britain, wishes to negotiate for the representation in England or the Continent of American individual or interests; her experience and connections render her capable of providing important service. S 1044 Times Annex.

WOMAN, capable, call your home, plan, purchase, make complete or part children's outfit. Write Winans, 537 West 147th.

YOUNG LADY, experienced office work; knowledge bookkeeping, typing. C 681 Times Downtown.

YOUNG LADY desires connection, ready-to-wear buyer, stenographer; similar experience. L 583 Times.

YOUNG WOMAN, Danish, refined, of good disposition and excellent reputation, good sewer, wishes position as seamstress alone or with light chamber work or as lady's attendant; country preferred. L 547 Times.

YOUNG WOMAN will take care of baby or child under 5, by day, hour. Call Riverside 8324.

YOUNG WOMAN operator Burroughs statement machine; after 10 A. M. B 439 Times.

Employment Agencies.

BUREAU for part-time work; free bureau for placing professional women, secretaries, companions, typists, clinic, laboratory and clerical workers. 105 West 40th St. Bryant 3754.

BERTA CARLSON'S SWEDISH AGENCY, 2,360 Broadway, cor. 83d. Schuyler 1076; also 787 Lexington Av., near 61st. Rhinelander 8847.

SOUTHERN help, day, half time; references investigated. Williams Colored Agency. Schuyler 3063.

MRS. KEMP'S AGENCY; high-grade colored servants; references investigated. Audubon 2856, 2,382 7th Av.

TINKA ANDRESEN Scandinavian Agency, 2,294 Broadway, near 82d. Schuyler 7592.

SHEPHERD'S AGENCY—Help by month, week or day. 107 W. 123d St. Morn. 6019.

SITUATIONS WANTED—Male.

ACCOUNTING, books opened, audited, closed, statements, systems installed; evenings; firms with or without bookkeepers. B 442 Times.

ACCOUNTANT—TAX SPECIALIST. Books opened, audited, closed; arrangements firms without bookkeepers. Greene, Cortlandt 1970.

ACCOUNTANT, certified public (New York), many years' experience, is available for audit, tax and system engagements. F 504 Times Downtown.

ACCOUNTANT—SEMI-SENIOR. 3 years' experience with C. P. A.; graduate of N. Y. U. Marvin Gilbert, 1,819 54th Av., Brooklyn.

ACCOUNTANT—Arrangements for concerns without bookkeepers; income tax reports, auditing. Blumberg, 30 East 8th St. Spring 3790.

ACCOUNTANT, junior, bookkeeping experience; university student; desires position with accounting firm. B 780 Times Downtown.

ACCOUNTANT, junior, 21; university student; bookkeeping experience; salary immaterial. D 306 Times.

ACCOUNTANT, 21, college graduate, experienced, desires position with certified firm. H 214 Times.

ACCOUNTANT, thoroughly experienced, efficient worker, seeks part-time engagements. H 255 Times.

ACCOUNTANT-BOOKKEEPER, 28, thoroughly experienced, college education, desires position. D 68 Times.

ACCOUNTANT, junior university student, with some experience; salary immaterial. H 205 Times.

ACCOUNTING, audits, systems, tax reports, investigations. A. F. Winkler, Tel. Bliss 6230J, 215 Montgomery St., Bloomfield, N. J.

ACCOUNTANT - BOOKKEEPER, evenings, Sunday position; bookkeeping, auditing, systematizing. N 808 Times Downtown.

ACCOUNTANT (junior), one year public accounting experience. H 251 Times Downtown.

Continued on following page.

Space Rented

February 24, 1922.

The New York Times:

We have had excellent results from our advertising in The New York Times. We believe it is one of the best mediums in the city for Real Estate advertising. We recently rented a space of 20,000 feet through one insertion.

ADAMS & COMPANY
170 Fifth Ave., New York.

SITUATIONS WANTED—Male.

Continued from preceding page.

ACCOUNTANT, executive, N. Y. U. training, adaptable, constructive ability; 16 years' thorough experience in bookkeeping, accounting, executive, financial, successful credit, collection work; accustomed efficient methods, full responsibility all office details; American Christian. C 705 Times Downtown.

ACCOUNTANT-OFFICE MANAGER. Young man (Christian), 28, married, experienced in public and private accounting practice and as office manager, seeks position of responsibility; references. H 226 Times.

ACCOUNTANT (State-certified), executive, formerly chief accountant large corporation; capable of supervising large staff; preparation of financial reports, salary $60-$75. D 373 Times.

ACCOUNTANT and office manager, sixteen years' experience accounting, auditing, income tax work; executive ability; best references; permanent position wanted. B 521 Times.

ACCOUNTANT (public), office manager, thoroughly experienced; wages secondary to opportunity. Address Public Accountant, Room 417, Arbuckle Building, Brooklyn.

ACCOUNTANT, junior, 24, expert bookkeeper, Pace graduate, desires position with accounting firm; salary secondary. B 725 Times Downtown.

ACCOUNTANT, tax expert, desires position evenings over tax rush. D 376 Times.

ADVERTISING SOLICITOR, copy writer, six years' newspaper display experience; writes forceful selling copy for retailers on music, ready-to-wear, drug store, men's clothing, jewelry, foods, &c.; gets news interest into his copy; $30 weekly or commission. D 261 Times.

ADVERTISER OR ASSISTANT, SOON AVAILABLE. FOR MORE DETAILS ADDRESS D 363 TIMES.

ARTIST, color, oil, wash, pen and ink, sketching or designing, would like extra work. D 406 Times.

ART—Talented young man, working knowledge, 22, an accountant, seeks connection in commercial art, art furniture advertising department or similar lines. D 371 Times.

ART STUDENT wishes position. Chas. Sussman, 234 Monroe St.

ASSISTANT TO EXECUTIVE.
A young man in our organization wishes to make a change; he is 22, Christian, a graduate of New York University, School of Commerce; we feel that he would be valuable to some busy executive as a correspondent and general assistant in office detail. C 733 Times Downtown.

BATTERY MAN, 3 years' experience repairing all makes; references. D 374 Times.

BOOKKEEPER, double entry, typist, cost accountant, office manager, highly educated, efficient, seven years' mercantile, manufacturing experience, capable rendering trial balance, financial statements, books opened, closed, seeks permanency any capacity; trial appreciated; $30. N 378 Times Downtown.

BOOKKEEPER-ACCOUNTANT, 22 years' experience with manufacturing and mercantile concerns; thoroughly familiar with all details and modern methods; take complete charge; A1 references. Tiedeman, 102 Oak St., Weehawken, N. J.

BOOKKEEPER-OFFICE MAN, 28, extensive experience, trial balances, statements, results with collections, correspondence, systematizer; handle quantity work; college graduate; highly recommended. W 526 Times.

BOOKKEEPER-ACCOUNTANT, take complete charge of books, make financial statements, tax returns; salary $35 week. L 537 Times.

BOOKKEEPER—Ten years' experience credits, collections; complete charge of office, systematizer, correspondent, stenography, typewriting; $45. L 549 Times.

BOOKKEEPER—Ten years' experience; 6 years as salesman; thoroughly competent; knowledge of 3 languages; highest references. H 196 Times.

BOOKKEEPER (22), 4 years' experience; controlling accounts, trial balance, taxes; complete charge; recommended; $32. B 546 Times.

BOOKKEEPER, accountant, experienced, graduate accountancy school, take complete charge, desires position with reliable concern. E 616 Times Downtown.

BOOKKEEPER, 24, five years' experience accountancy, school graduate, financial statements, controlling accounts, complete charge. B 727 Times Downtown.

BOOKKEEPER—Christian young man, not afraid work or hours; thoroughly competent; familiar shipping clerk duties; $25. B. B., 247 Times.

BOOKKEEPER (23), thoroughly experienced, controlling accounts, trial balances, statements, capable office man; excellent references. L 2540 Times.

BOOKKEEPER, 28, not afraid of work, wishes connection with reliable house; best references. D 387 Times.

BOOKKEEPER-ACCOUNTANT, general office man; highest references; salary secondary. D 32 Times.

BOOKKEEPER-CASHIER, ten years' experience; first-class references. F 815 Times Downtown.

BOOKKEEPER, seven years' experience, full charge; executive; best reference. D 382 Times.

BOOKKEEPER, part time position, experienced taxes, accountancy; moderate salary. Morningside 2071. Oettinger.

BOOKKEEPER OFFICE MANAGER, six years' experience; age 24, married, well educated; highest credentials. D 40 Times.

BOOKKEEPER'S ASSISTANT; Christian; double entry; 6 year's experience. Lempke, 611 West 44th St.

BOOKKEEPER, experienced, capable of assuming complete charge; salary secondary. D 401 Times.

BOOKKEEPER, correspondent, typist and general office man, 26, desires position with reputable firm. H 200 Times.

BOOKKEEPER, 21, experienced, desires position bookkeeper or assistant. F 848 Times Downtown.

BOOKKEEPER, 28, experienced, high school education; knowledge stenography. B E 301 Times.

BOOKKEEPER-ACCOUNTANT, (21), educated, thorough, experienced, conscientious; full charge. N 480 Times.

BOOKKEEPER, 3 years' experience, statements; New York University junior. D 388 Times.

BOY wishes position; Christian; good references; neat. Frank Scott, 132 Clinton St., Brooklyn. Main 7687.

BOY, 18, strong; just out of high school; desires position with good concern. B 785 Times Downtown.

CARPENTER, American, 37, real estate or office building maintenance. B 536 Times.

CHAUFFEURS—We have several good men with from 3 to 9 years' reference on last positions; this is not an employment bureau. Society of Professional Auto Engineers, 1,947 Broadway. Telephone Columbus 10276.

CHAUFFEUR-MECHANIC, 15 years' experience, reliable, first class references, neat appearance, careful driver, courteous; 5 years last position. Eliar, 230 East 87th. Plaza 7461.

CHAUFFEURS—We have several unemployed members with first-class private references desiring positions. Professional Chauffeurs' Club of America, 16 West 60th. Columbus 8422.

CHAUFFEUR-GROOM wishes position country or city; 10 years' experience; can give instructions in riding and jumping for children. W 488 Times.

CHAUFFEUR-MECHANIC, 35, single, desires position, private; 12 years' experience, references. H. Edinger, 157 East 84th. Lenox 8476.

CHAUFFEUR-MECHANIC wishes private position, last place 5 years driving Cadillac cars; best references. Albrecht, 322 East 84th.

CHAUFFEUR, married man, private or commercial, drive any car, good mechanic, steady and hard worker; best references. Julius Pavlovich, 235 26th St., Brooklyn.

CHAUFFEUR, Japanese; good mechanic; gentle, reliable; have absolutely best references; go anywhere. Moto, 734 Lexington Av.

CHAUFFEUR, mechanic, wishes private position, last place five years drving Cadillac cars; best references. Albrecht, 322 East 84th.

CHAUFFEUR, butler, colored, willing, obliging, careful driver; best references. Phone Vanderbilt 5910.

CHAUFFEUR, houseman; reference; position private family; country preferred. Bannon, 330 East 38th.

CHAUFFEUR, Scotch, 45, ex-coachman; excellent character; experience. Moore, 1,890 Mapes Av., Bronx.

CHAUFFEUR-MECHANIC, Swedish, single, experienced; city, country; best references. H 238 Times.

CHAUFFEUR, colored, city, country, butler, &c. Sidney, 2,144 5th Av. Harlem 2387.

SITUATIONS WANTED—Male.

CHAUFFEUR wishes position as janitor, gardner and all around man; willing worker and obliging; married; age 30; German; very best of reference; country preferred; must be an all-year round position; state salary. William Glaser, 322 West 24th St.

CHAUFFEUR—Last employer died, eleven years with last employer, wishes position with private family; careful driver, honest, good mechanic; any car; will only consider good family that will appreciate service; wages moderate. H 186 Times.

CHAUFFEUR-MECHANIC, 10 years' experience as private chauffeur, good mechanic, best of references, drive any car, city or country, neat, careful, obliging, desires position. Haven, 119 West 89th. Riverside 3237.

CHAUFFEUR, good mechanic, 14 years' experience, careful driver, trustworthy, neat, willing and obliging, wishes permanent position; private family; furnish best of references. Stanley, 255 West 69th. Phone Col. 4009.

CHAUFFEUR, mechanic; French, 32, married; long experience; very careful driver; best references; anywhere. Bataille, Cold Spring Harbor, L. I.

COMPANION—Young man, wishing to go to California, will act as traveling companion to one or two gentlemen in return for traveling expenses. C 696 Times Downtown.

CONSTRUCTION SUPERINTENDENT and building estimator, bank, apartment, office and residential construction experience. Box 83, 963 Halsey St., Brooklyn.

COOK, Japanese, entire charge small family; excellent references. Waya, 341 Lexington Av.

COOK, Japanese, experienced, care general work of small family. Shima, Main 2097.

CORRESPONDENT, thorough training, educated; capable assisting executive, seeks association. B 535 Times.

COUPLE, refined Japanese, wishes position, small family; man excellent cook; wife splendid waitress and chambermaid; entire charge; both long experience; best reference. H., 200 East 15th St. Phone Stuyvesant 3892.

COUPLE wants position, city or country; chauffeur, gardener and cook. C Fowler, 323 West 25th St.

CREDIT MAN or assistant, 25, desires position; 5 years' credits and collection experience; bookkeeping knowledge, able correspondent; excellent references. E 604 Times Downtown.

CREDIT and collection manager, 30; member 5th Av. Association; courteous, energetic; highest credentials; moderate salary. D 386 Times.

DRAFTSMAN—A college graduated mechanical engineer, 27 years old, desires position with manufacturing concern. H 193 Times.

DRAFTSMAN, machine designer, desires additional work. E. D. Roberts, 48 East 41st.

ELEVATOR, colored, fireman, porter; useful man. Samuel, 2,144 5th Av., Harlem 2387.

ENGINEERING designer and estimator, graduate, have managed office bookkeeping, estimated brick, steel, concrete; Christian, 33. L 419 Times.

EXECUTIVE, young, married, well educated, has had extensive selling experience, understands financing, desires salaried position that has possibility of development. B 797 Times Downtown.

FIREMAN, colored, janitor, do repairs thoroughly. Kelop, 2,144 5th Av. Harlem 2387.

FLORIST, German, first class, seeks position. E 611 Times Downtown.

FOREIGN EXCHANGE trader, years' experience with International Bank in New York, best references, wishes position. D 668 Times Downtown.

FOREIGN EXCHANGE TRADER AND ARBITRAGEUR, now managing foreign department of bank, desires change in similar or closely associated capacity. L 390 Times.

FUR OPERATOR, experienced, two years in business for himself, also do cutting and nailing, wishes position, New York or out of town. H 174 Times.

GARDNER, single man wishes work on country place. H 178 Times.

JANITOR, colored, fireman, understands work thoroughly. Martin, 2,144 5th Av. Harlem 2387.

JANITOR, does carpenter and general repairs. J. Smith, 169 West 134th St.

JAPANESE, experienced general housework, good cook, desires position in bachelor's apartment, small family. Hara, 1,061 Lexington Av.

JAPANESE, experienced couple; cook and waitress; small private family; have good references. Kokumal, 1,061 Lexington Av.

KNOWLEDGE office routine, previously mail order manager, reliable, desires connection with appreciative concern. D 393 Times.

LAW CLERK.
18, high school graduate; knowledge of stenography, bookkeeping. E 654 Times Downtown.

LAWYER, well known in profession, wants position in bank or establishment as counsel; moderate salary. D 395 Times.

LEDGER CLERK, experienced; aged 54; salary, $35. H 971 Times Downtown.

MACHINIST (French), expert, able take care and drive autos and motor boats, wishes position some one having autos or motor boats; good driver, capable, adjust trouble arising in machinery. L 556 Times.

MANAGER, buyer, window dresser and sales promoter wishes to connect with growing concern; cloak, suit, furs; have had fifteen years' experience. B 1110 Times Harlem.

MAN, experienced, sporting goods business, physical instructor, wishes position. B 580 Times.

MAN, 25, desires employment afternoons, 1 to 6, salesman or other work, in Manhattan vicinity. D 399 Times.

MAN, experienced, take charge country home; references. Box 91, 3,119 3d Av.

MAN, WIFE (colored) want positions, cook, chauffeur; reference. Audubon 4183. Lawes.

MANUFACTURERS AGENT.
Lines conjunction ladies' sweaters, city or Baltimore, Washington, Philadelphia. H 223 Times.

MASSAGE—Treatments for gentlemen by highly recommended Swedish graduate masseur (license 7437). Anderson, 51 West 68th. Schuyler 4234.

MECHANICAL draftsman, expert, wishes employment; age 29; junior member A. S. M. E. D 50 Times.

NURSE, male, accepts temporary or permanent position; practical orthopedic. Telephone Flatbush 4483J, Arthur Estein, 1,401 36th St., Brooklyn.

RECEPTION CLERK or indoor salesman, middle-aged, speaks French, German, English. Montier, 615 3d Av.

SALESMAN, space buyer, young man now selling outdoor advertising, desires new connection; will use own automobile for good proposition; only permanent position with opportunities wanted; can furnish excellent sales record and good references. H 209 Times.

SALESMEN, two aggressive specialty missionary men acquainted with jobbers, retailers of food, drug, confectionery products in New York State, Middle West, desire complete lines covering road only. H 228 Times.

SALESMAN, RIBBONS, COMMANDS FOLLOWING WITH RETAIL TRADE THROUGH PENNSYLVANIA, OHIO, WEST VIRGINIA, SEVEN YEARS' EXPERIENCE, PRODUCER, DESIRES MAKING CHANGE; ANSWERS CONFIDENTIAL. H 196 TIMES.

SALESMAN, experienced toys, hardware housefurnishings, executive, correspondent, seeking opportunity small progressive firm; traveling immaterial; moderate salary; age 32; references. D 669 Times Downtown.

SALESMAN, ladies' ready-to-wear in all its branches, connections all through the country, offers his services to concern desiring same. W 507 Times.

SALESMAN, (30), ten years' experience cotton goods and specialties, wants position with future, salary or drawing account and commission. B 769 Times Downtown.

SALESMAN (28) desires position with reliable firm which has confidence to offer salary and commission for ability and honesty; references. B 538 Times.

SALESMAN, immediate connection with progressive manufacturer, jobber, experienced, initiative, executive, salary, drawing account; references. D 667 Times Downtown.

SALESMAN, coats, suits, dress line for New York, Pennsylvania, Ohio; ten years' experience in industry. L 463 Times.

SALESMAN—Foods; college graduate, 25; experienced bakers, confectioners supplies. D 372 Times.

SALESMAN desires connection with firm selling to millinery manufacturers. L 534 Times.

SALESMAN, eleven years' road experience, seeks connection with reliable house; any territory; staple product only. D 355 Times.

SALESMAN, 33, seeks position; 5 years with skirt house, selling inside and outside. S. Adler, 1,165 Union Av., New York.

SALESMAN, experienced, wants position with reliable concern; Pennsylvania territory. D 391 Times.

SALES PROMOTION, young man with successful record; excellent correspondent. B 524 Times.

SALESMAN, experienced, educated, seeks position with real future. P. P., 2,032 8th Av.

SALESMAN—Window dresser of neat appearance, married, looking for position in gents' furnishing store. D 381 Times.

SALESMAN (26), desires reliable line merchandise; salary basis. B 618 Times Downtown.

SALESMAN, real estate, excellent following, desires connection auxiliary lines. L 550 Times.

SALESMAN, 32, high school education, 5 years' experience, desires established line in city. H. S., 153 Times.

SALESMAN, also shipping clerk, experienced ladies' silk underwear line. M 245 Times.

SALESMAN wishes connection with importer, general merchandise. D 377 Times.

SALESMAN with car, experienced producer, open for proposition. H 213 Times.

SALESMAN, 37, experienced and successful salesman; well educated. D 408 Times.

SITUATIONS WANTED—Male.

SALESMAN, Southwest—We want side line of dresses or sweaters for our representative making Tennessee, Arkansas, Oklahoma, Texas, Louisiana and Mississippi. The American Lady Waist Co., 6 East 32d. See Mr. Joseph.

SECRETARY-STENOGRAPHER, 30, experienced, capable handling details, energetic and willing; moderate salary; highest credentials. D 385 Times.

SECRETARY, college graduate, 30, executive experience, stenographer, specially adapted as confidential assistant to executive. H 195 Times.

SECRETARY, college man, assistant to executive, expert stenographer, bookkeeper. L 532 Times.

SECRETARY-CORRESPONDENT, 10 years' publishing and mercantile experience; capable reviewer; $35. G 286 Times.

SECRETARY - STENOGRAPHER, bookkeeper; experienced; successful correspondent desires good position. H 220 Times.

SHIPPING CLERK, American, 35, married, have twelve years' practical experience at domestic and export shipping, routing, packing, &c., wishes position. B 807 Times Downtown.

SHIPPING CLERK, age 25, take charge shipping, receiving and stock references; bond if required. M 211 Times.

STENOGRAPHER-SECRETARY, clean-cut, aggressive young man, 8 years' brokerage, engineering, mercantile experience; good speller; capable of assuming responsibilities; take 150 words per minute, transcribing same accurately; teach operator; $35. N 381 Times Downtown.

STENOGRAPHER - SECRETARY, 23, six years' experience; possessing initiative, tact, responsibility; valuable assistant to executive. D 402 Times.

STENOGRAPHER, several years' experience, Christian, thoroughly efficient; references. C 718 Times Downtown.

STENOGRAPHER, 23, possessing initiative, tact, knowledge bookkeeping; highest credentials. H 230 Times.

STENOGRAPHER, legal, commercial, textile experience, seeks evening position. C 795 Times Downtown.

STENOGRAPHER, correspondent, 15 years' experience; highest credentials; $30. Steno, 245 West 107th St.

STENOGRAPHER, 8 years' experience; A1 references; other qualities. D 652 Times Downtown.

STEWARD wishes position; country or city club; A1 references and experience. H 203 Times.

STEWARD, head waiter, experienced catering, cooking; best references; city, county; D 367 Times.

TRAFFIC MAN, thorough knowledge rates, classifications, claims, routing, &c., desires connection, railroad or industrial concern. L 543 Times.

TRAFFIC man, 29, desires position with truckman; salary secondary. H 237 Times.

YOUNG AMERICAN, experienced, order, purchasing, &c., departments; clerical; invaluable inside man; no job hunter. B 788 Times Downtown.

YOUNG MAN, 30, broad, practical; business experience; salesman, bookkeeping, correspondence; shoulder responsibilities; accurate at details; capable handling important matters; sound judgment; tact; quick to learn; intelligent; dependable; assistant; executive ability; conscientious, energetic, character. D 57 Times.

YOUNG MAN.
age 28, Christian, now employed as assistant purchasing agent, seeks new connection, with good future; thorough office man who can shoulder responsibilities, able and experienced salesman and capable correspondent-stenographer; A1 references. F 851 Times Downtown.

YOUNG MAN, 23, 3 years' college education, junior executive, experienced in general office routine, desires prominent position with opportunity to learn business; salary secondary; references gladly furnished. D 58 Times.

YOUNG MAN, 20, desires bookkeeping or clerical position; trustworthy, Christian Brothers' education; business knowledge; excellent references. Walter Hudson, 200 West 88th. Schuyler 0172.

YOUNG MAN, 24, THOROUGH KNOWLEDGE BOOKKEEPING, CREDITS, TRAFFIC, FORCEFUL CORRESPONDENT, ENERGETIC, DESIRES OPPORTUNITY. H 169 TIMES.

YOUNG MAN desires position in traffic department of industrial organization, railroad or steamship line. F 853 Times Downtown.

YOUNG MAN, 24, attending law school mornings, desires any position; experienced bookkeeper, salesman. Posner, 532 East 178th St.

YOUNG MAN, 18, Christian, desires position; high school education, experience clerical, stenography; excellent references. E 665 Times Downtown.

YOUNG MAN, 32, experienced in buying, shipping, general all-around work in manufacturing ladies' hats; good opportunity for hat concern. D 397 Times.

YOUNG man, experienced silks; aggressive, good appearance, desires to handle regular line for jobber or mill agent; best references. L 539 Times.

YOUNG MAN, 25, good education, business experience, will start at bottom, study to improve himself for your business; salary secondary; credentials. L 550 Times.

YOUNG MAN, 30, Christian, desires position, anything, with advancement; A1 references. J. Hamerschlag, 1,519 DeKalb Av., Brooklyn.

YOUNG MAN wishes position at anything; good knowledge of typewriting and general clerical work. 32 N. Y. Times, Brooklyn Branch.

YOUNG MAN, 21, sound knowledge business affairs, resourceful, energetic, ambitious; A1 references. A 1121 Times Harlem.

YOUNG MAN, educated, four years' silk, woolen, cotton goods experience, desires position with future. H 201 Times.

YOUNG MAN, 21, high school graduate, wishes position. 32 N. Y. Times Brooklyn Branch.

YOUNG MAN, 25, salesman, assistant to executive; stenographer, correspondent. L 553 Times.

YOUNG MAN, six years machinist and technical education; position anything. B 522 Times.

YOUNG MAN, 24, transportation experience; 7 years as bookkeeper, cashier, auditor; at present unemployed. B 792 Times Downtown.

YOUNG MAN, 22, desires position as bookkeeper or assistant; 3 years' experience; highly recommended. A 1124 Times Harlem.

YOUNG MAN available, educated, experienced textiles, electrical, exporting. C 796 Times Downtown.

YOUNG MAN, experienced, assistant bookkeeper and clerical work. B 787 Times Downtown.

YOUNG MAN, 21, experienced bookkeeper, desires inside position; typist. H 199 Times.

YOUNG Englishman, knowledge engineering, clerical, any capacity, would travel. H 211 Times.

YOUNG man, university graduate, Christian, two years' clerical experience, desires position promising future. D 378 Times.

YOUNG man, four years' thorough commercial experience in high-grade piece goods house. Write H 219 Times.

YOUNG MAN, high school graduate; experienced bookkeeper; office, shipping. D 53 Times.

YOUNG MAN, 21 years, wants position, bookkeeper; experienced; references. H 207 Times.

YOUNG MAN, 19, high school graduate, desires position at anything. B 767 Times Downtown.

YOUNG man, accountancy student, night, desires position; anything. L 538 Times.

YOUNG college man, asst. bookkeeper, clerk; will do anything. L 545 Times.

YOUNG MAN, educated, day, evening or night position. C 797 Times Downtown.

I KNOW the mechanics of advertising from layout to printing.

I can present a product attractively in vigorous, persuasive English.

I have had fourteen years of experience—mail order, newspaper, retail store and agency.

Any progressive business, large or small, can have my services on a part or full time basis.

Address G 202 Times.

A WELL-KNOWN business man, long resident of St. Louis, wishes to represent a good Eastern silk mill in this market; goods must be suitable for the jobbing, cutting-up and large retail trade; advertiser wishes to change his present connection. T. L., 227 Times.

HELP WANTED—Female.

ADDRESSOGRAPH OPERATOR, steady, agreeable work. Food News, 44 Jackson Av., Long Island City.

ATTENDANT, for hospital reception room, evenings, 5-8; $6 weekly. Call 321 East 57th.

ATTENDANT, in dispensary; hours 1-5 P. M.; $8 weekly. 321 East 57th.

ATTENDANT in Christian dental office. Call after 4 P. M., Tuesday, 245 West 71st.

BOOKKEEPER, high school graduate, for double entry, in wholesale butter house. Apply in writing only. L. K., 306 Greenwich St., City.

BOOKKEEPER-STENOGRAPHER wanted by wholesale dress concern; only one who has had several years' experience and held responsible position previously need apply. Kenney Dress Co., 137 West 28th St.

BOOKKEEPER, thoroughly experienced, with knowledge of stenography. Glasberg, 40 Union Square.

HELP WANTED—Female.

BOOKKEEPER.
thoroughly experienced, for large dress house; only those previously employed in either cloak or dress industry need apply; give full details in first letter. Box 247, 209 Cable Building.

BOOKKEEPER.
Wholesale furniture concern has splendid opening for competent young woman to take entire charge of office; must have executive ability, be good correspondent; must have at least 3 years' commercial experience; Brooklyn girl preferred. Call Lafayette 8838 for appointment.

CHAMBERMAID-WAITRESS, experienced, must have good references. Call Rhinelander 1808, Tuesday, 3-5.

CHAMBERMAID, thoroughly trained; English preferred. Apply 1A 5th Av., Monday and Tuesday, after 4 P. M.

CLERKS AND TYPISTS.
A large financial institution desires to place several young women, 17 years of age or over, in permanent positions; high school education desirable; hours are short; luncheons are provided free; the starting salary is $12 per week, and many advantages and opportunities for rapid advancement are offered to those who qualify, as all advanced positions in the company are filled by promotion. Apply Room 5065, 1 Madison Av.

COMPANION for lady, 35; young woman; light duties; $16 month. 879 Broadway, Hastings-on-Hudson. Tel. Hastings 751.

COMPANION to lady, knowledge of nursing; references. George W. Stern, 340 West 86th St.

COOK—Only experienced need apply. Call between 10 and 12 A. M. 801 West End Av., 4th floor.

COOK, downstairs work; 3 adults, 3 children; sleep out; references. Stuyvesant 6884.

DEMONSTRATOR.

ATTRACTIVE YOUNG LADY TO DEMONSTRATE ADVERTISED PRODUCT IN DEPARTMENT STORES IN CITIES OF NEW YORK STATE. EXPERIENCED, GOOD SALESLADY. SPLENDID OPPORTUNITY; SALARY OR COMMISSION.

BOX 158, 209 CABLE BUILDING.

FILE CLERK with some knowledge of answering telephone; $12 to start. H 205 Times.

GENERAL HOUSEWORKER wanted, competent, white, for family of four; must have city references. Telephone Morningside 6326.

GIRLS.

STEADY WORK

AS

TELEPHONE OPERATORS.

$15 TO START.

FREQUENT INCREASES IN SALARY.

APPLY
1,158 BROADWAY, cor. 27TH ST., N. Y. C.
58 WEST HOUSTON ST., N. Y. C.
81 WILLOUGHBY ST., BROOKLYN.

NEW YORK TELEPHONE COMPANY.

GIRL wanted for general housework; family of 3 adults; no washing. Call Tuesday, 490 West End Av., Apt. 8D.

GIRL—Experienced in Victrola department and books. Apply Goldburg Furniture and Carpet Co., 4,063 3d Av.

GIRLS wanted, for stringing pearls; experienced only need apply. L. Heller & Son, 358 5th Av.

GIRL, clerical position; must be bright and have legible hand; $15 start. Box 13, 717 St. James Building.

GIRL—Assistant Episcopal Church; Sunday mornings; $2. E 2489 Times Annex.

GOVERNESS, visiting, experienced, highly cultured, full charge of 2 boys, 8 and 11 years, from 1 to 6; highest wages. Telephone Columbus 6551.

HAIRDRESSER, Marcel waver, thoroughly experienced, all branches hair and face work, hair dyeing; only those with first-class experience need apply. Phone Wadsworth 3966.

HOUSEKEEPER FOR CLUB, EXPERIENCED; STATE PARTICULARS; WAGES $75 PER MONTH, ROOM, BOARD; EARLY RISER. D 384 TIMES.

HOUSEWORKER, good plain cook, white, family of four in New Rochelle; high wages and permanent position to reliable party, furnishing good references. Phone Bowling Green 3880.

HOUSEWORKER, good cook, neat, good references, two in family; new duplex apartment; nice room; wages $60. Plaza 6069, Jenks, 25 Beekman Place.

HOUSEWORKER, general (white), wanted by small family; city references necessary. S 1037 Times Annex.

HOUSEWORKER, white; three in family; small house; references; $60. 76 High St., Montclair. Phone 184.

HOUSEWORKER, general, white; small family; good wages. 306 West 94th, Apt. 9.

LAUNDRESS - CHAMBERMAID, white; apartment. Call 10-12, Friend, 320 West 87th.

MAID—General housework, small family; sleep in; apply after 7 P. M. 711 Fort Washington Av., Apartment 1B.

MANICURIST, all around worker; expert only. Phone Wadsworth 3966.

MODEL—Tall, stylish model for fashion illustration work. Warsaw & Co., 333 7th Av., 20th floor.

MODELS, size 16; steady position. Royal Coat Co., 44 West 28th.

MODEL, size 16, tall, attractive, on dresses. Apply James Costumes, 31 East 32d.

MOON-HOPKINS billing machine operator, experienced. Phone Longacre 1940.

MOTHER'S HELPER for 2-year-old child. Apply after 4, Mary Elizabeth, 392 5th Av.; ask for Mrs. Sharkey.

NURSERY GOVERNESS who understands music for practicing with girl 8½ years old, care of boy 5 years old; good wages. Call between 9 and 11 A. M. and after 5, 890 West End Av., 1A.

NURSE WANTED FOR BABY BOY 2½ YEARS OLD; MUST BE CHEERFUL, NEAT, YOUNG PERSON, WITH EXCELLENT CITY REFERENCES; GOOD PRACTICAL EXPERIENCE REQUIRED; GOOD WAGES FOR SUITABLE PERSON. APPLY TUESDAY MORNING, BETWEEN 9-12, MRS. JAMES FITZGIBBON, 106 EAST 85TH, 5TH FLOOR APT.

NURSE, some hospital training, capable entire charge children 3½ and 7 (attend school); city apartment. Apply by letter, stating qualifications, experience and salary expected. W 538 Times.

NURSES, graduates, wanted for floor duty, also one assistant operating room nurse; good salary. Apply St. Marks Hospital, 177 2d Av.

NURSE—Experienced infant's nurse, six weeks twins; references; carfare paid. Mrs. L. M. Cohn, 32 Young Av., Pelham, N. Y. Phone 5150W Pelham.

NURSES—Graduate, day duty, $90; undergraduate, day duty, $65; apply in person. Bronx Hospital, 169th St. and Fulton Av.

NURSE for 3 children; also working housekeeper. Dr. Galambos, 1,245 Madison Av. (90th). Call 8-9:30 or 5-8.

NURSE, experienced, for boy 2½ years old; bring references. Call, Tuesday, Apt. 2B, 120 West 86th St.

NURSE, mother's helper, baby, year, city; reference; apartment; car fare. 203 West 81st.

NURSE for baby 2½ years old; only experienced. Apply 9-11 A. M. Wolff, 1,193 Lexington Av. (81st St.).

NURSE (graduate) for operating room moderate size hospital; state age, experience, salary expected. H. S., 348 Times Harlem.

NURSE, experienced, for child of 2 years and infant. Call Tuesday, bet. 9 and 10:30 A. M. or P. M. after 1, 176 West 87th St.

NURSE, for night duty, at Children's Hospital, in the country. Apply 430 East 59th, at 11 A. M.

NURSE and anesthetist at the Brooklyn Hospital. 121 De Kalb Av., Brooklyn.

OFFICE ASSISTANT in importer's office; good penman and accurate at figures. Address P. O. Box 1138, City Hall Station, New York.

OFFICE HELPER, experienced, about 25 years of age; $18 weekly; hours 8-5:30. Call 221 East 57th.

PERFORATOR for art needle work patterns. Reis, 264 Broadway.

SALESLADY.

LEADING MUSICAL INSTRUMENT HOUSE NEEDS A CLEVER SALESLADY, WELL EDUCATED, CAPABLE OF SELLING HIGH-CLASS TRADE; EXPERIENCE IN PHONOGRAPH RECORD BUSINESS DESIRABLE BUT NOT ESSENTIAL; SALARY AND COMMISSION. BOX 11, 717 ST. JAMES BUILDING.

SALESLADIES, thoroughly experienced, for coat, suit and dress department. Avalon, 446 5th Av.

HELP WANTED—Female.

SALESLADY, experienced, refined, neat appearing, for high-class lingerie shop; permanent position. A. N. Saab, 16 West 57th.

SALESLADY wanted for novelty and gift shop; must speak German; salary $18. E 796 Times Downtown.

SALESWOMAN—Bright young woman of pleasing appearance for neckwear department of high-class retail store; must have some selling experience; permanent position. Box 4, 717 St. James Building.

SECURITY SALESWOMEN,

WITH OR WITHOUT EXPERIENCE.

We believe the average woman can sell all around the average man. We have room in our organization for several responsible and energetic workers to carry a real opportunity to the investing public. Do you want to enter the most lucrative and fascinating field in the whole realm of endeavor, where your work will be a pleasure to yourself and a benefit to your client? If so we will give you permanent employment at a splendid commission.

You cannot afford to fail to investigate this—the OPPORTUNITY of a lifetime—A REAL OPPORTUNITY!

Open 9 A. M. to 6 P. M. daily, including Saturdays. COME.

ROOM 613 LIGGETT BLDG.,

42D ST. & MADISON AV.

STENOGRAPHER AND CLERICAL WORKER.

experienced in shirt line preferred, for manufacturing office; good chance for advancement; no beginners; state full details as to qualifications. Box 731, 906 Fitzgerald Bldg.

STENOGRAPHER and typist, about 20 years of age, with Christian firm; must have had good business experience, rapid and able to transcribe accurately; salary $25; steady position. Call Tuesday, 285 East 23d St.

STENOGRAPHER, young lady, care of switchboard, Christian firm; beginner preferred; must be refined and attend strictly to business; state salary expected. Address C. H. Bishop, 334 4th Av.

STENOGRAPHER and typist for general sales office work; must have experience; intelligent and capable girl desired. Apply in writing to Schoellkopf & Co., Inc., 24 Spruce St., City.

STENOGRAPHER and dictaphone operator by Christian concern; only those first class in ability and experienced need apply. Room 1101, 110 West 40th. Barney Ahlers Construction Corp.

STENOGRAPHER, first-class, with knowledge of bookkeeping; only well-educated young woman with business training will be considered. Write S. B., Box 42, 1,339 Broadway.

STENOGRAPHER, over 25 years of age, rapid at dictation and transcribing, familiar with office details; salary $22. Write White Enamel Refrigerator Co., 5 East 40th.

STENOGRAPHER, expert, for steamship company; high school education; mention age, experience, education, salary desired. D 655 Times Downtown.

STENOGRAPHER, experienced; must be good correspondent; state experience and salary; Bushwick section, Brooklyn. Box 12, 717 St. James Building.

STENOGRAPHER.
capable, refined young lady, with two or more years experience; please state age, experience and salary desired. T 529 Times.

STENOGRAPHER wanted, immediately; smart, accurate, experienced. Apply in person, 43 Barclay St.

STENOGRAPHER AND GENERAL OFFICE WORKER; MUST READ GERMAN. GERSTENZANG BROS., 670 BROADWAY.

STENOGRAPHER-TYPIST, with some experience; $16 to start; no beginners. W 532 Times.

STENOGRAPHER, experienced, by Christian house, silk business; state salary. D 407 Times.

STENOGRAPHER, experienced, neat and reliable, wanted by mercantile house. 314 East 16th St. Call after 9 A. M., 4th floor.

STENOGRAPHER and assistant bookkeeper, experienced, high school graduate; salary to start $15. S. & W. Shirt Co., 93 5th Av.

STENOGRAPHER wanted, Italian; must be efficient; state particulars. D 381 Times.

SUPERINTENDENT OF NURSES, principal of training school, for an 85-bed hospital in New Jersey; must have previous experience. Apply, stating age, experience and salary expected. E 2497 Times Annex.

SWITCHBOARD OPERATOR—Must have experience in business house as information clerk. Apply 45 West 18th, 4th floor, Goldberg Bros.

TELEPHONE OPERATOR, knowledge bookkeeping; Christian concern. Apply Room 2300, 2 Rector St.

TUTOR—Voice tutor, speaking voice specialist. Write W. Holden Co., 157 East 47th.

TYPIST AND GENERAL OFFICE ASSISTANT—Refined young lady, willing to operate small switchboard. Write full particulars, giving age, experience, religion and salary desired. W 530 Times.

TYPIST and office assistant, good at figures; girl, 20 to 25, high school education; mention age, experience, salary. D 657 Times Downtown.

TYPISTS, TWO; STATE FULL PARTICULARS; SALARY $20 WEEK. W 525 TIMES.

VISITING GOVERNESS—Highly educated French woman, between 25 and 30 years of age, to teach child of 8 years, mornings from 9 until 12; only one who is educated to teach, not a nursery governess; must be able to show diploma; also one with some knowledge of music; refined and neat; references required; do not apply unless those qualifications can be filled. V 814 Times Downtown.

WAITRESS, all-round girl, for room service in apartment house; $10, room and board. 1 West 80th St.

WOMAN, college-normal trained, strong personality, capable managing department growing business; splendid opportunity for right woman; state education, salary expected. C 734 Times Downtown.

WOMAN, college education or equivalent; initiative, strong personality, to introduce approved school plan; capable rapid promotion to executive; commissions, $65 to $75 weekly. Hoag, 522 Fifth Av., Room 322.

WOMAN, white, neat, to bake good homemade cakes, cookies; permanent position; state age. W 1158 Times Harlem.

YOUNG COLLEGE WOMAN, assistant in editorial department of leading financial magazine; intelligence and adaptability first essentials; publication or journalistic experience helpful and some knowledge of stenography necessary. Write, stating salary wanted, to E. F. Durham, P. O. Box 557, City Hall Station, New York City.

YOUNG LADY, experienced stenographer and typist, wanted; knowledge of bookkeeping and good command of English language essential; one with institutional experience preferred; steady position, good salary; Saturday off. Apply in person, 236 East 5th St., Superintendent.

YOUNG LADY, experienced in making out tags in shoe and felt slipper factory; state references and salary expected. Box 776, 906 Fitzgerald Bldg.

YOUNG LADY, assist dentist; experience unnecessary; give telephone number. B 557 Times.

YOUNG WOMAN, welfare worker, to supervise employment of female help large manufacturing plant located within 30 miles of New York, employing 200 girls; must be competent to attend first aid room; pleasant surroundings with good future; state experience, salary expected and any details that will help to determine your qualifications for position. G. N., 302 Times.

YOUNG WOMAN, over 25, high school graduate, teachable, experience unnecessary, assist manager of educational sales campaign, $1,500 salary, commission. Call morning only, Mr. Branch, National City Building, 17 East 42d.

YOUNG WOMEN, to learn orthopedic nursing, at Children's Hospital, in the country; pay and maintenance while learning. Apply 430 East 59th, at 11 A. M.

Employment Agencies.

BROOKLYN PLACEMENT BUREAU, 4 COURT SQUARE, BROOKLYN.
Specializing Brooklyn positions for Brooklynites. Stenographers, $18 to $35; clerks, $16 to $20; stock boy, $15. Christian firms.

MISS C. L. McGUINESS,
CARE NEW YORK BAR ASSOCIATION,
42 WEST 44TH ST.
Positions in high-class law offices available for competent stenographers.

MISS C. L. McGUINESS,
CARE NEW YORK BAR ASSOCIATION,
42 WEST 44TH ST.
Competent stenographers wanted for high-class law offices.

EMPIRE EMPLOYMENT SERVICE,
565 5TH AV. (Entrance 42d St.)
Stenographer, $35, experienced printing, advertising; scrap-book maker, $16, experienced. Free registration.

FULTON AGENCY, 93 Nassau St.—Stenographers, Christian firms; insurance; advancement; $20; other positions, $15-$35; also legal. Fulton Agency, 93 Nassau St.

STENOGRAPHERS, legal, $35-$30; commercial, $30-$25-$20; typists, boys; many excellent positions. Call Long Agency, 115 Broadway.

MERCANTILE REFERENCE CO. AGENCY, SUITE 204, 280 BROADWAY.
Openings for bright girls, good handwriting, some experience at figuring; $15-$18.

TERMINAL EMPLOYMENT, 154 Nassau—Stenographer, dictaphone, construction, $25-$30; typists, billing clerks.

ACTIVE COMMERCIAL EXCHANGE,
41 EAST 42D ST.
Dictaphone operators, $20-$25. Come early.

HELP WANTED—Female.

Employment Agencies.

AMERICAN EMPLOYMENT EXCHANGE, INC.

115 BROADWAY.

FOUR DEPARTMENTS FOR WOMEN.
Each managed by an expert, present the following immediate demands AND MANY OTHERS.

FRENCH-ENGLISH STENO. — Dictation in both languages; banking exp. preferred; splendid institution; $35.
CORRESPONDENT—Exp. in bankruptcy proceedings essential; $35.
STENO.—Eng.; ability to translate French and take Eng. dictation; an unusual chance for one with ambition; $30.
STENOGRAPHER — Insurance brokerage exp.; good chance for advancement; $30.
BOOKKEEPER-STENO. — Full charge; downtown, importing office; excellent opportunity for initiative; $25-$30.
LAW STENOGRAPHERS (7)—With the best law firms in town; for those experienced, splendid positions are open; $30-$35.
DICTAPHONE OPERATORS (5)—Banking and commercial houses; good chance for advancement; $25.
STENOGRAPHER-TELEPHONE OPERATOR—Uptown; $100 month.
STENOGRAPHERS (15)—These positions are with the finest concerns throughout town; wonderful opportunities for accurate, ambitious girls; $22-$25.
STENOGRAPHER-BOOKKEEPERS (2)—(1) Long Island City; D. E. experience preferred; $22-$25.
E. F. BOOKKEEPER (4)—Excellent houses; H. S. Graduates preferred; $22-$25.
MULTIGRAPH OPERATOR — Experience in printing essential; $25.

NO REGISTRATION CHARGE.

ELSIE DIEHL AGENCY,
1 BEEKMAN ST. 34 PARK ROW.
STENO.—Dictaphone operator; $30.
STENO.—Legal; $35-$30-$25.
STENO.-SECY.—Banking, downtown; $25-$30.
STENO.-SECY.—Uptown; $30.
STENO.-SECRETARY—Brooklyn; $30.
STENO.-DETAIL CLERK—Protestant organization, uptown; $25-$30.
STENO.—INSURANCE, downtown; $25.
STENO.—GERMAN and English; $30.
STENOS. (2)—Downtown positions; $22-$28.
STENO.—MANUFACTURING; $25-$20.
STENO.—I have numerous positions, all permanent, salaries $25-$22-$20-$18.
BEGINNER—$12-$15.
BOOKKEEPER — Take complete charge; downtown position; $35; Christian firm.
BOOKKEEPER—BRONX; $30.
BOOKKEEPER-STENO.—Several positions; $25-$20.
BOOKKEEPER—Assistant typist; $20.
TYPISTS—J. C. (2); $18.
TYPIST—Telephone operator; $16.
TYPIST—Knowledge stenography; downtown; $20.
TYPIST—Detail worker; downtown; $20.
DICTAPHONE OPRS. (2)—Jersey; $22-$30.
TELEPHONE OPR.—Mature woman preferred; $75 to $100 per month.
BURROUGHS OPERATOR—$75 per month.
OFFICE ASSISTANTS—$15-$12.

HAMILTON EMPLOYMENT SERVICE, INC.,
6 CHURCH ST.
One block below Cortlandt St. station of the 6th Av. "L."

STENOS (5), (2) some knowl. bookkeeping, (2) mfg., (1) furniture; $25.
STENOS. (1), export; $23.
STENOS (6), (2) detail work, (1) publishing, (1) gen. office asst., (2) furniture; $22.
STENOS (3), (1) also cut stencils, (1) film, (1) mgr.; $20.
STENOS. (5), (1) furniture, (2) mfg. (1) publishing, (1) insurance; $18.
BOOKKEEPER (1), know typing; $20.
CLERKS (4), (1) supervise files, (1) entry clerk-ins., (1) ledger, (1) statistical; $18.
CLERK (1), knowledge steno.; $17.
CLERK (1), mfg.; $16.
CLERKS (2), paper house; $18.
TYPISTS (2), insurance; $16.
TYPIST (1), publishing; $17.
TYPIST (1), mfg.; $18.
DICT. OPERS. (1), $25; (mfg. (1), 70 mo.; pub.
GRAPHOTYPE OPR. (1), $18.
NO REGISTRATION FEE.

AMERICAN VOCATIONAL EXCHANGE,
3 EAST 42D ST. 170 BROADWAY.
SUBREGISTRATION FREE.
Refined Americans, under 30 years, with good English education, for permanent positions with high-grade Christian firms.
STENOGRAPHERS.
LEGAL, $30.
STENOGRAPHER-BOOKKEEPER, $28.
LUMBER (Hoboken), $25.
2 OIL COMPANY, $25.
1 COLLEGE FRATERNITY, $20.
SEVERAL, $20-$22.
LEGAL SUBSTITUTES, $6 day.
DICTAPHONE OPERATORS, $22-$25-$30.
ELLIOTT-FISHER OPERATORS, $22-$25.
MOON-HOPKINS OPERATOR, $22.
NUMEROUS TYPISTS, $18-$20-$22.
CLERKS, accurate at figures, $16-$18.

EQUITABLE EMPLOYMENT SERVICE,
158-160 West 45th. All subways. Bryant 8835.
SECRETARY-STENO., midtown, $30-$35.
DICTAPHONE OP., uptown, $30.
STENOGRAPHER, downtown, $25.
STENOGRAPHER, midtown, $25.
STENOGRAPHER, high school, $20.
EXPERT TYPIST, downtown, $22.
STENOGRAPHER, insurance exp., $95 mo.
Equitable Industrial Relations Service, Inc.

PARK ROW PLACEMENT BUREAU,
3 PARK ROW. ADDIE BROWN AGENCY.
STENOGRAPHERS—Secretary to controller, downtown, good at tabulation, $30; export, $25; small office, brokerage, $25; Christian firms.
FILE CLERKS (16-20), good type rather than experience essential; $14.

PERSONNEL EXCHANGE, INC.
H. H. JARRETT, PRES., 123 LIBERTY ST.
SECTY-STENO. A1 position at $30.
STENOS. (4) reliable firms, $22-$28.
COMPT. OPERATOR, all operations, $25.
TYPISTS (3) rapid, accurate, $16-$20.
MOON HOPKINS Billing mchs. opr., $20.
FILE CLERKS, neat, limited exp., $12.

FIRST OCCUPATIONAL EXCHANGE,
60 BROADWAY.
Stenos. for legal and commercial openings, $35-$25; German-Eng. Steno., $35; Ass't office Mgr., knowledge of bookkeeping, $35; typists, $20; college girls, majored in calculus and physics, $25; other openings. Register free.

WEAVER EMPLOYMENT SERVICE,
574 5TH AV. (47TH ST.)
SECRETARY, interior decorator, $30; to banking official, $35; publishing, $25.
TYPIST—Dictaphone, $22; typist-clerk, $18; other typists, $18; dictagraph operator, $20.
ASST. to treasurer, accounting training, $25-$28.

OWENS AGENCY, 165 FULTON ST.
STENOGRAPHERS, $30-$25-$20; beginners, $12.
BOOKKEEPERS, $35-$20-$18.
TYPISTS, $15-$18; CLERKS, $15-$18.
SWITCHBOARD OPERATORS, $16-$18.
Permanent positions; many vacancies; good salaries.

BROWN EXCHANGE, 200 BROADWAY
Secretaries, stenographers, $35-$18; typists, $20-$15; clerks, good handwriting, $18; many fine positions for college, high school girls as secretaries, mathematicians, commercial assistant librarians, &c. Christian firms. Free registration.

THE VOCATIONAL BUREAU, 17 W. 42d.
Steno.-Clerk, Personnel Dept., $25.
Stenos., Christian firms, $30-$22-$28.
Steno. (beginner), $12-$15.
Typists (Christian firms), $14-$18.
Bookkeeper-typist, $18-$20.

J. H. EARLY VOCATIONAL AGENCY,
27 WEST 42D ST., ROOM 450.
Stenographers, $20-$30; bookkeeper, $30; typist, $75; posting clerks, $16 (rapid advancement); stenographers (law or French), $30; Christian firms. No registration fee.

FITCH AGENCY,
15 EAST 40TH ST., ROOM 604
CLERKS FOR N. Y.
STENOGRAPHERS.
CHRISTIAN FIRMS.
MULTIGRAPH operator, Christian firm. Fitch Agency, 15 East 40th St.

Instruction.

"WE'LL RAISE YOUR SALARY."
That is the welcome expression that our students are hearing from their employers. "Knowledge is Power." The knowledge you gain from our business course places you right in line for promotion. As you learn more you can earn more. Our instruction is practical and easy. If you are interested in making money, then let us tell you how we may help you. Day, evening and after-business classes. Drake Business Schools, Inc., New York Tribune Building, 154 Nassau St. Tel. Beekman 2723. Brooklyn: Bedford Av., at Fulton St. Tel. Prospect 7486.

JANUARY openings for our graduates:
28 Positions $25-$30 per week.
37 Positions $18-$22 per week.
17 Positions $15-$16 per week.
Term three weeks to one month. Day, evening and home study courses. New York School of Filing, 1,170 Broadway. Licensed by State Board of Regents.

HOTELS NEED TRAINED WOMEN.
Nation-wide demand for trained women; all departments, hotels, clubs, apartment houses; uncrowded field; fine living; quick advancement. Our methods endorsed by leading hotels everywhere. Write for particulars. Lewis Hotel Training School, Desk 123, Washington, D. C.

THE CANDY INSTITUTE.
COMMERCIAL CANDY-MAKING COURSE. Elinor Hanna, principal (formerly with Page & Shaw), 15 Park Row, New York. Barclay 5760, and 878A Flatbush Av., Brooklyn. Phone Flatbush 3794. Enroll now.

OPERATORS placed immediately, completing short courses instruction on billing, calculating and bookkeeping machines; day or evening classes. Burroughs School for Operators, Room 606, 217 Broadway, corner Vesey St.

EARN $50 weekly through Professor Rohrer's famous Hairdress, Manicure, Beauty School, 119 West 42d St., or Brooklyn, 15 4th Av. Newark Branch, 867 Broad St. Circular.

HELP WANTED—Female.

Instruction.

TEAROOM TRAINING ORGANIZATION. Suite 1522, 33 West 42d St., New York. Telephone Longacre 8193. Evening class starts March 6; intensive training course in tearoom, motor inn, luncheonette organization and management; wonderful opportunities for ambitious women; training under personal direction Helen M. Woods, former employment manager New York's largest hotels.

AN INDEPENDENT income is assured Wilfred graduates of hair and beauty culture; day, evening classes. Call, write Wilfred Academy, 133 West 44th, for Booklet T.

HELP WANTED—Male.

ACCOUNTANT—A man with a knowledge of the theory and practice of accounting to interview prospective clients of an established firm of accountants and auditors; an exceptional opportunity for a really qualified man; salary or commission. Apply at 1030 Marbridge Building.

ADVERTISING SOLICITORS on associated magazines; attractive commission if you are the right man. Apply 302E, 30 Church St.

AN ENGINEER of international fame has colaborated with an eminent architect and established a superior housing corporation; bona fide orders on hand should net profits exceeding dividend requirements.
Wide publicity makes easy sales; issue pays 8 per cent. and participations to 12 per cent., with a liberal bonus of common stock; men who prove their worth have opportunity for permanent positions, paying good salaries; no advances; liberal commission. Apply Room 904, 25 West 43d St., New York.

ARTIFICIAL FLOWERS SALESMEN wanted to sell to dress trade; salary and commission. Pioneer Flower Co., 1,157 Broadway. Apply between 12-1.

BILL CLERK IN OFFICE OF LARGE COTTON CONVERTING HOUSE; ONE EXPERIENCED ON REMINGTON-WAHL MACHINE; STATE SALARY WANTED; A1 REFERENCES REQUIRED; GOOD OPPORTUNITY FOR BRIGHT YOUNG MAN. E 618 TIMES DOWNTOWN.

BOOKKEEPER-STENOGRAPHER — Permanent position open with 5th Av. art shop for neat, intelligent young man; able to take charge of set of books and correspondence; state all information, including salary. Opportunity, B 527 Times.

BOOKKEEPER and office man; double entry, control; retail gown shop; practical young man, possessing initiative and executive ability; state active experience, salary, where and period of last employment. W 540 Times.

BOOKKEEPER, thoroughly experienced double entry, for wholesale grocery concern in Brooklyn; state age, experience and give your references. E 2494 Times Annex.

BOOKKEEPER—Good opportunity. Apply by letter, stating age, experience and salary expected. H. Hemmerdinger, 505 Johnson Av., Brooklyn.

BOOKKEEPER.
Must be thoroughly experienced.
PISER & CO.,
2,887 3D AV. (150th St.)

BOOKKEEPER, experienced assistant, to work with certified accountant; typing essential. 1,133 Broadway, Room 528.

BOY, 16, WITH AMBITION AND INITIATIVE, FOR OFFICE WORK IN LARGE DRY GOODS HOUSE; REFERENCES REQUIRED; GOOD OPPORTUNITY FOR ADVANCEMENT; STATE SALARY WANTED. E 615 TIMES DOWNTOWN.

BOY—Advertising agency (Christian firm) requires alert, conscientious and ambitious boy over 16 years of age; uncertain hours; salary $12 a week; advancement to ambitious boy. Apply Room 417, 44 Broad St.

BOY, about 16, neat appearance, in office work; Christian firm. Call 8:45 A. M., Room 1905, 501 5th Av.

BOY, over 16, to work in shipping department. Apply at once, Miller Wohl Co., 209 5th Av.

BOY—16, start at the bottom in wholesale house; neat and willing; state salary and particulars. W 527 Times.

BUYER and clerk, experienced in purchasing materials and keeping records for corset manufacturer; state age, experience, references and salary desired. D 380 Times.

BUYER, dry goods, for resident buyer's office; must be thoroughly experienced. E 2299 Times Annex.

CANVASSER

by real estate office in Grand Central district; one who has had experience in investment properties; salary and commission. W 542 Times.

CLERK and buyers, experienced in purchasing materials and keeping records for corset manufacturer; state age, experience, references and salary desired. D 379 Times.

COLLECTION CORRESPONDENT in large credit organization, preferably with collection agency experience; excellent opportunity for bright, aggressive man to establish permanent connection; state in detail previous experience, age, education, salary expected. D 661 Times Downtown.

COLLECTOR and SALESMAN whose record will bear investigation; salary and bonus; Jewish educational concern; excellent opportunity for permanent, well-paying connection. H 229 Times.

COLLECTOR—Good, all-around man, producer, with progressive organization; excellent opportunity. Call Suite 1207, 343 Madison Av.

CUTTER, high-class, for merchant tailor; young man with some clientele; practical tailor; some busheling; unusual permanent position; $2,500 to $3,000 yearly start; unquestionable references. 1 Union Square, Room 505.

CUTTER-FITTER, accustomed to highest class custom work; give details, salary, &c.; confidential. H 191 Times.

DEPARTMENT MANAGER.

PROMINENT MUSIC HOUSE

IN NEW YORK CITY

WANTS A FIRST CLASS MAN TO MANAGE ITS RECORD AND MUSIC ROLL DEPARTMENT; SALARY AND COMMISSION BASIS; SPLENDID OPPORTUNITY FOR A MAN OF EXPERIENCE, INITIATIVE, EXECUTIVE ABILITY, CAPABLE OF ORGANIZING A SUCCESSFUL SALES FORCE, TO BUILD A FUTURE FOR HIMSELF; RECORD OF PAST ACHIEVEMENTS MUST BE A CONVINCING ONE; TELL THE STORY IN YOUR LETTER OF APPLICATION.
BOX 10, 717 ST. JAMES BUILDING.

DESIGNER, able to turn out strong, snappy line of $16.50 and $24 cotton waists and popular-priced silks and to take charge of cutting room, for out-of-city house, long established; will make the right man a good proposition and arrange for New York interview; give complete information as to experience, ability, &c.; references required. E 2486 Times Annex.

DESIGNER, experienced on cotton and silks; state if at present employed or past employment and salary desired. S 612 Times Downtown.

DRAFTSMEN wanted in builder's office; must be able to draw complete plans; also must have a good entree among architects for to solicit contracts; state experience and acquaintance with architects; salary. E 2483 Times Annex.

DRAFTSMEN (airplane) required immediately. Apply, if possible, in person, to Mr. Molloy, Cox-Klemin Aircraft Corp., 1st Av. and 3d St., College Point, L. I.

DRAFTSMAN—Experienced on architectural bronze and iron work. Apply by letter, stating salary and experience. Address P. B. Box 48, Long Island City.

DRAFTSMAN wanted, experienced in detailing and checking structural steel work for office buildings; give qualifications and salary expected. W 529 Times.

DRAFTSMEN.
For ornamental electric lighting fixtures; experienced on working and show drawings. R. B., 422 TIMES DOWNTOWN.

DRIVERS for retail delivery routes in Greater New York; office Jersey City; steady position. S 611 Times Downtown.

EDITOR—Agreeable, ambitious, industrious, unencumbered young man for leading trade journal as associate editor; considerable night and field work involved; congenial but not obtrusive personality required; permanent position with advancement; full confidence respected; give age, experience, references, nationality and salary; other replies disregarded. D 51 Times.

ENAMELER wanted, accustomed to new and also to jobbing work; good position in Philadelphia; apply submitting sample if possible, to E 2473 Times Annex.

ENGINEER, small motor, wanted; technical graduate having several years' experience in the design and development of fractional horsepower and small capacity motors; excellent opportunity; state fully experience, present occupation, age and salary expected. E 2327 Times Annex.

ENGINEER—Motor-driven household appliances wanted; experienced engineer, capable of designing and developing motor-driven household appliances; must be experienced and capable of independent work; state fully experience, present occupation, age and salary expected. E 2330 Times Annex.

ENTRY CLERK, experienced only need apply; must bring references. Quality Art Novelty, 18 West 18th.

ESTIMATOR and SUPERINTENDENT wanted by electrical contractor; must have practical experience on lump-sum estimates, able to supervise work; state salary, experience and references. W 522 Times.

EXPERT on piano recording for reproducing pianos; exceptional opportunity for high-class man. Apply personally 11 A. M., Room 1,607, 25 West 43d St.

HELP WANTED—Male.

FOREMAN.
A very prominent children's dress manufacturer is looking for a thoroughly experienced man to take entire charge of cutting room; an exceptional opportunity is offered to the right party; write, stating age, by whom employed last, whether married or single. E 2471 Times Annex.

GENERAL AGENTS wanted; news dealers to sell French periodical (in English); useful to all; without competition; important commission. Briet, 4 Rue de la Terrasse, Paris, XVII.

HAND CUTTER for ladies' shirt waists. Apply 5th floor, 150 Madison Av.

HEAD OF DEPARTMENT.
The Educational Alliance (a Jewish philanthropic organization) requires a head for its department of entertainments; the incumbent will have complete supervision of a large auditorium and will be required to plan, organize and supervise concerts, lectures, recitals, entertainments, &c., for adults and children; the applicant must possess some knowledge of music, and be able to interest musicians, lecturers, public officials, &c., in the work, since no admission fee is charged to the majority of the events; hours of duty from 5-6 and 7:30-10 P. M. daily, except Friday; these hours may be varied by special arrangement from time to time; please do not apply in person without an appointment, which will be made upon receipt of written application, giving full details as to age, education, experience, &c., to Dr. Henry Fleischman, 197 East Broadway, New York City.

HOUSEWORKER, Japanese man to cook and take care of first floor work in family of four adults at Spuyten Duyvil, New York City, must be clean and competent; references required. Phone 3072 Kingsbridge for appointment.

INVESTIGATOR—Casualty company desires the services of a young man with some knowledge of automobiles and experience in the investigation and adjustment of property damage claims. C 788 Times Downtown.

INVESTIGATOR, casualty company, for burglary claims; state qualifications. C 789 Times Downtown.

MAN wanted with a thorough knowledge of pyrometry, capable of repairing and rebuilding pyrometer instruments of all types. Address, giving full particulars of experience, &c., also salary expected, to F. Gelsthary, Pittsburgh Plate Glass Company, Creighton, Pa.

MAN—Wanted by steel jobbers, experienced with correspondence, billing, bookkeeping; state age, experience, salary. F 862 Times Downtown.

MAN, experienced, umbrella handle dept.; executive ability; apply, giving full particulars as to experience. E 2471 Times Annex.

MANAGER.

THOROUGH, COMPETENT, EXECUTIVE, CAPABLE TAKING CHARGE OF MEN'S SHOE STORE DOING LARGE VOLUME BUSINESS. WRITE, GIVING DETAILED ACCOUNT. S 606 TIMES DOWNTOWN.

MARKER machine cutter and pattern grader who understands his business thoroughly to take charge of cutting department of men's silk shirts; state where last employed and salary; good opportunity for man who knows his business; apply by letter only. Box 254, 209 Cable Bldg.

MECHANICAL engineer with broad experience in design of standard or special machinery for people working, preferably on machines for handling paper from rolls, such as Web printing, coating, corrugating or roll winding, &c.; must be graduate engineer of proved ability; please state experience and salary; position permanent and desirable; location, Brooklyn, N. Y.; all communications held strictly confidential. S 619 Times Downtown.

MEN—RELIABLE
for
GAS APPLIANCE DEPARTMENT.
PERMANENT POSITIONS
for those who qualify.
Good commission.
Room 33, Central Union Gas Co.,
148th and Courtlandt Av., Bronx.
Subway or L to 149th St.,
then one block west.

METAL SIGN SALESMAN wanted to direct expansion of sales; must combine executive ability with salesmanship; remuneration based on profit-sharing plan and limited only by ability shown; preference given to person having practical experience in metal sign manufacture; in answering, state age, experience, references and earnings during the past 5 years. E 2476 Times Annex.

OFFICE BOY—Bright, neat, intelligent, for office work; public school graduate preferred; state qualifications and salary desired. Box 1080 Times, 2 Rector St.

OFFICE BOY, experienced in accounting department; 17 or 18. Mitchell, 419 West 55th.

OFFICE BOY, to make calls; opportunity; quick promotion. Pearsall, 41 Park Row.

PACKER, EXPERIENCED, WHOLESALE COAT AND SUIT HOUSE; MUST BRING REFERENCES. M. B. KAUFMAN, 6 WEST 32D.

PLATER.
FIRST-CLASS MAN ON GOLD AND SILVER, IN CHANDELIER FACTORY. CALDWELL, 38 WEST 15TH.

REAL ESTATE BROKER.
Wanted, an experienced office renting broker on a salary or commission basis, with a prominent real estate firm in the 42d St. district; excellent opportunity for right man. Address Box G 377 Times.

REPRESENTATIVE.
Leading accounting school is desirous adding a few representatives of high calibre to its force, both in New York and other cities; excellent opportunity; commission basis.
N. N., 319 TIMES DOWNTOWN.

REPRESENTATIVE—A large manufacturer of Sheffield plated hollow ware and novelties would like to secure the services of a representative who has sold a similar line in the Middle and Central Western States and who has a following among the trade; we have a very good proposition for the right man; drawing account against commission. S 616 Times Downtown.

SALES ESTIMATOR, CAPABLE OF HANDLING INDUSTRIALS IN ELECTRICAL CONTRACTING LINE; STATE EXPERIENCE AND REFERENCE. E 2463 TIMES ANNEX.

SCRATCH BRUSHERS and general helpers, plating department. Incandescent Supply Co., 365 West Broadway.

SECRETARY—Ambitious young man with initiative; must be competent stenographer and able to correspond. E 346 Times.

SETTER, jewelry shop, for half and whole pearl work on Greek letter fraternity emblems; must be first-class; steady position. Spies Bros., 27 East Monroe St., Chicago, Ill.

STENOGRAPHER, bill clerk; Christian firm; good opportunity for advancement; salary, $20-$22; call Tuesday all day. Empire Waste Co., Inc., 49 Front St., N. Y. C.

STENOGRAPHER, young man, experienced; salary, $20. Apply between 9 and 10 A. M., Cox Brass Mfg. Co., 161 West 64th St.

STOCK CLERK, experienced, wanted by large silk house, to take full charge of stock. D 365 Times.

SUPERINTENDENT FOR A JEWISH ORPHAN HOME FOR BOYS; MUST BE THOROUGHLY EXPERIENCED; A1 REFERENCES; STATE QUALIFICATIONS. M 60 TIMES.

TEACHER—Young man to take charge of business school, Gregg system, in thriving town, 22,000; four hours ride from New York; good salary and interest in business; bright prospect for future to capable teacher. Write full particulars to Louis Tunick, 64 Main St., Torrington, Conn.

VARNISH-MAKER.
Experienced varnish maker, who can make the highest class Kauri water rubbing varnish; state experience, past connection, present employment and give complete details about yourself; same will be held in strictest confidence. S. K., 241 Times.

WASHER wanted for Hospital laundry; must thoroughly understand all laundry working; state experience and salary expected. S 614 Times Downtown.

YOUNG MAN to obtain property for sale; experience essential; state salary desired and previous employment. C., Box 428, Madison Square Station.

YOUNG MAN wanted, experienced credit investigations and collections; knowledge of Brooklyn and New York; good opportunity for advancement; state age, experience, references, salary expected, education, married or single. S 618 Times Downtown.

YOUNG MAN of some knowledge general filing of letters, telephone, addressing envelopes with typewriter; state age, experience, reference and salary. B 789 Times Downtown.

YOUNG MAN, 16 to 18, understands German thoroughly, in office of wholesale house; splendid opportunity. L. D. Bloch, 39 East 19th St.

YOUNG MAN, knowledge of bookkeeping; warehouse experience desirable. Apply by letter only, Trinity Transportation & Warehouse Corp., 12 Peck Slip.

YOUNG MAN, 17 to 19 years old, experience not necessary, office wholesale paper house. Reply, stating age, also salary wanted. D 659 Times Downtown.

YOUNG MAN, 18-19, invoice clerk, in export dept. large house; must be typist, good at figures; state salary expected, references; good opportunity. L 546 Times.

YOUNG MAN, about 22, as junior clerk, college education, to learn steamship business; opportunity for advancement; state age, education, salary. D 656 Times Downtown.

YOUNG MAN, executive ability, leasing department; Christian firm; good commission. Bryant 5786.

The New York Times

Classified Advertising Rates

Count six words to an agate line. (Minimum space two lines.) Per Agate Line.

Situations Wanted ... 40c
Furnished Rooms and Rooms Wanted ... 45c
Boarders and Board Wanted ... 45c
Help Wanted ... 60c
Real Estate, &c. ... 65c
Lost and Found ... 65c
Apartments to Let and Wanted ... 65c
Country Board ... 65c
Mortgage Loans ... 65c
For Sale ... 65c
Automobile Exchange ... 65c
Agents Wanted ... 65c
Employment Agencies ... 65c

Per Word.
Business Opportunities (Agate Caps 50c) ... 15c
Buyers' Wants and Offerings to Buyers ... 15c
Book Exchange (Sunday) ... 15c

For insertion in the Sunday edition, advertisements of schools, steamships, hotels and resorts must be received in The Times Building by noon Thursday. Real estate and apartment display announcements and advertisements for insertion in the Editorial Section by 5 P. M. Friday. Business Opportunities by 11 A. M. Saturday. All other classified advertisements not later than 1 P. M. Saturday.

Advertisements for insertion in the daily edition of The New York Times, if received after 4 P. M. on the day preceding insertion are subject to omission. The final closing time is 6 P. M.

HELP WANTED—Male.

YOUNG MAN to take charge of the office end of order department in large cotton goods converting house; must have experience; state salary desired and full particulars regarding previous employment; good opportunity for right man. S 617 Times Downtown.

YOUNG MEN.

We have openings for single men between ages of 19 and 25 years; learn the installation of telephone switchboards; no experience necessary; good pay while learning. Apply by letter only

N. T., 636 TIMES DOWNTOWN.

YOUNG MAN to interview prospective tenants at building; permanent employment to one who shows ability; state experience and salary desired. R., Box 428, Madison Square Station.

YOUNG MAN wanted of good education and business training as assistant to controller; preference given to one with knowledge of accounting and who has been graduated from college; only applications giving full particulars as to age, nationality, experience, religion and education will be considered. Apply in your own handwriting to Permanent, E 2317 Times Annex.

YOUNG MAN wanted, living in New York or vicinity, to call on New York architects and contractors; must have ability to read and take accurate measurements from blue prints, but not required to act as salesman. Write, giving references. E 2416 Times Annex.

Salesmen.

AUTOMOBILE SALESMEN (5), commercial cars, range from 1,000 pounds to 1½ tons; all body types; commission basis; vigorous workers without automobile experience considered; state age, previous experience and references, or apply Mr. Pickett, 561 East Fordham Road.

AUTOMOBILE salesman for a well known car; suburban territory, New Rochelle, N. Y.; none but first class men wanted; must have references; commission basis. Rodie's Sales & Service Corporation, 105 North Av., New Rochelle, N. Y.

AUTOMOBILE accessories; experienced; Manhattan; commission; call 8:30-10 A. M. today, tomorrow. P. R. Cumming, 480 Lexington Av.

AUTOMOBILE salesmen; salary and commission. White, 123 West 66th, 10th floor.

CORSET SALESMEN and saleswomen for a well-advertised line of corsets for New York State and Pennsylvania; also one for Middle West; only those who are thoroughly familiar with the trade apply; commission. Box 51, Realservice, 15 East 40th.

COTTON GOODS SALESMAN wanted, experienced with cutting-up trade; old-established firm; salary or commission. Write E 2463 Times Annex.

FORD SALESMEN. TO SELL FORD CARS AND TRUCKS; BIG OPPORTUNITY; EXPERIENCE NOT NECESSARY; COMMISSION BASIS. WM. KRAUSS GARAGE CORP., 116TH ST. AND CENTRAL PARK WEST.

HARDWARE, housefurnishings; must be acquainted with trade, for manufacturer of light hardware; commission. H 225 Times.

HOSIERY and underwear salesman for New York State; only those having good following among retail trade need answer; salary and commission or either. Box 253, 300 Cable Building.

JEWELRY Salesman—High-grade Oriental pearls, good territory, commission. R. L., 356 Times.

PAINT SALESMEN, experienced, to sell paint for New York City, on commission. Colonial Works, 783 Norman Av., Brooklyn.

SECURITY SALESMEN.

Don't you want to sell your clients a proposition that will make them a permanent asset to YOU. The day of high pressure salesmanship is in the past, for many questionable enterprises have been launched that the public is wary.

Don't waste your time on something that will not measure up to what you, with your knowledge and experience, buy yourself.

We want several responsible and energetic workers to carry a really worth while opportunity to the investor.

A going concern, turning away business with unfilled accepted orders more than capacity for more than a year to come, is raising capital for merited expansion.

You owe it to yourself and your client to investigate. Act promptly, and begin earning a most gratifying commission and priceless satisfaction in your heart.

Call 9 A. M. to 5 P. M. daily and Saturday.

ROOM 815, LIGGETT BLDG., 42D ST. AND MADISON AV.

SECURITY SALESMEN. EXCLUSIVE MONOPOLY OF A MECHANICAL DEVICE THAT HAS THE WORLD FOR ITS MARKET. EXCEPTIONAL PROPOSITION TO RIGHT MEN. LEADS. LIBERAL COMMISSION. SUITE 1906, 220 WEST 42D.

SECURITY SALESMEN.

Real salesmen having Jewish clientele; very attractive offering; liberal commission. D 338 Times.

SECURITY SALESMEN, experienced, to sell securities by telephone; liberal salary and commission. Room 606, 25 West 43d St.

SHOE SALESMAN, by a well-known New York shoe manufacturer, for Long Island; must know shoes and the trade in territory and travel in own car; drawing account against commission; write fully your qualifications; applications treated confidentially. W 535 Times.

TIRE SALESMEN WANTED.

WELL KNOWN TIRE COMPANY requires services of several salesmen; will only consider men now employed in same capacity. Salary and commission. Give full details in writing, stating where now employed. Address W 546 Times.

WAIST SALESMEN to carry side line cotton waists, $50 to $18 per dozen, out of town, also exclusive city man; commission basis. T 287 Times.

ARE YOU THE MAN WE'RE LOOKING FOR?

If you are, you're wide awake, keen, ambitious, determined to make big money and will take advantage of a big opportunity; millions of Gillette razors are in use; we want "action men" to sell our Rolls Strop Blade Sharpener to them; agents, district managers and distributors needed; good commissions, quick, easy sales; if you want to make big money here's your chance. Write Rolls Strop Sales Co., 149 Cedar St., New York City, N. Y.

SALESMAN, to sell our line of bloomers to jobbers and department stores; territory Brooklyn and New York; must be live wire and know business; salary and commission. Fair Mills, 2,416 Atlantic Av., Brooklyn. Glenmore 3008.

SALESMEN, successful in selling adding, calculating or other office equipment, wanted to sell automatic electric calculating machine; salary or commission. G 102 Times Downtown.

HELP WANTED—Male.

Salesmen.

SALESMAN.

Want man now or very recently successfully employed selling specialty to drug, hardware or house furnishing dealers in New York City or immediate vicinity, and who has good personal acquaintance and standing with buyers. Advertiser manufactures a trade-marked article needed in every residence and every other sort of building; now sold in all New York department stores and more than 1,000 other dealers in metropolitan district. Large future in business for every worth while man connected with it. At present this is a small, live organization, affording opportunity for men of real ability to show their worth and be rewarded for it. Company now making money, but is placing remainder of capital to enable larger selling plans; yet, this ad is directed to commercial salesmen who have had no stock selling experience. We want a man who can get a big vision of the big future in our business for himself and everybody else interested in it and will want to help build it, will want to help us get the money necessary to build it, will see it as big and positive that he will want his friends and customers to get some of it. Such a man will readily see his berth in this business and will be glad to help for a few weeks in placing our stock on a commission which, while not large, will pay him liberally. This stock is being placed by the Company direct and by conservative methods. The one or two men selected from among those answering this ad will be selected with great care. Telephone Vanderbilt 5273 for appointment.

SALESMEN.

A corporation manufacturing and marketing a number of revolutionary American products, and backed by some of the best-known business men of this city, desires a few more men of high calibre to add to their sales force now numbering over 100.

Our salesmen are raising the money with which to market the products by selling the securities of the corporation, and at the same time are being trained for our national merchandising sales organization.

Our salesmen, we believe, are making more in commissions than any similar organization in New York City, and this has been made possible through a system which eliminates the "cold call." This plan is given to a salesman as soon as he has shown that he means business.

This is a real opportunity for you to make an advantageous and permanent connection with a permanent corporation.

For complete details call ANY DAY, from 10 to 11 A. M. or after 2 P. M. Kindly ask for Mr. Pringle.

KENDALL PRODUCTS CORPORATION, Buckley-Newhall Building, 700 8th Av. (bet. 40th & 41st Sts.).

SALESMEN—WE HAVE OPENINGS FOR SEVERAL HIGH-CLASS MEN TO SECURE NEW BUSINESS AND RENEW CONTRACTS IN OUR BANK ACCOUNT BONDING DEPARTMENT; COMMISSION PAID TWICE MONTHLY; IF YOU ARE OVER 30 AND CAN QUALIFY, COME PREPARED TO BEGIN YOUR LIFE WORK WITH THE LARGEST FINANCIAL INSTITUTION OF ITS KIND IN THE WORLD; ASSETS OVER $23,000,000. NATIONAL SURETY COMPANY, E. M. MILBURN, 25 WEST 43D. FOR BROOKLYN, C. E. JONES, 50 COURT ST. FOR NEWARK, N. LEWSEN, SUITE 604, NATIONAL STATE BANK BUILDING. W. C. McPHERSON, 61 STATE ST., ALBANY.

SALESMAN. Well established upper 5th Av. interior decorating concern has opening for an experienced business-getter; man of good education and social standing to call on high-class private clientele; commission or salary and commission; applications treated strictly confidential. Write F. R. P., 1111 St. Paul Building, New York City.

SALESMEN—A NEW YORK STATE CORPORATION, WITH A WELL ESTABLISHED SALES ORGANIZATION, DISTRIBUTING GOVERNMENT COMPILED INFORMATION, HAS OPENING FOR TWO EXPERIENCED SALESMEN, CITY OR OUTSIDE TERRITORY; COMMISSION, BONUS AND EXPENSES. 40 WEST 39TH ST., 3D FLOOR. ASK FOR MR. BUNDY.

SALESMEN, calling on drug, hardware, stationery and notion dealers; musical accessories; here's a profitable side line you can offer on an easy-selling plan; no sampler necessary; commission basis. Apply by letter only, giving references. The Fred. Gretsch Mfg. Co., 60 Broadway, Brooklyn, N. Y.

SALESMEN — Exceptionally remunerative position is open, on commission basis, for salesmen of ability and personality to solicit members for an unusually high-class and well-known organization; permanent connection. Apply Mr. Archibald, Hotel Ansonia, 73d St. and Broadway.

SALESMEN who will honestly represent a national organization that helps people in the financing of home building and home buying; $50 to $100 commission weekly assured to producers; no stocks and bonds; references. Call SUITE 1808, 366 MADISON AV.

SALESMAN—A well trained man who can talk effectively and who has confidence in his ability to sell (on commission basis) advertising campaign such as every business concern needs. Apply Werner Advertising and Service Co., 51 East 42d.

SALESMAN—A permanent position, with rapid advancement; liberal commission paid; reorders and leads furnished; exclusive territory on widely used sanitary products; state age and experience. Ideal Disinfectant Corporation, 467 9th Av.

SALESMAN, experienced, for brief cases, bags and suitcases wanted; man previously connected with good house; open territory; also one experienced for city; commission. B. and N. Suitcase Co., 381 Broadway.

SALESMEN—Leather goods salesmen with A1 reference with following among high class trade; only those thoroughly familiar need apply; commission and drawing. C. C., 287 Times.

SALESMEN wanted to sell nitrogen lamps to the retail and jobbing trade; very good proposition; on commission; only those with experience need apply. S 2269 Times Annex.

SALESMAN—EXPERIENCED IN SOLICITING HOUSE WIRING ON MONTHLY PAYMENT PROPOSITION; LEADS FURNISHED; STATE REFERENCES; COMMISSION BASIS. S 2462 TIMES ANNEX.

SALESMAN wanted, calling on art, book and department store trade for high-class line inspirational books; small; quick sellers; 25c retailers; liberal commission. Algonquin Publishing Co., 263 West 40th.

SALESMEN. Live wires to sell income tax return books for next year; every store owner a prospect; commission basis; apply 9-11 only. Room 414, 132 Nassau St.

SALESMEN—Experienced young men to call on drug, grocery and delicatessen trade; sell olive oil; salary and commission. Call between 12 and 1, David Kleckner, 259 Pearl St.

SALESMEN wanted to sell a high grade line of suitcases, experienced only need apply; all territories open; drawing account and commission. W 511 Times.

SALESMAN on velour draperies; must be acquainted with retail and jobbing trade and understand manufacturing; salary or commission. S. W. 328 Times.

SALESMAN for factory making standard house lighting incandescent lamps; commission basis; real opportunity. Write A. J., 61 2d St., Hoboken.

SALESMAN for hats, caps and headwear novelties; experienced only; good proposition; commission basis. Saxe Bros., 618 Broadway.

SALESMEN — Fancy linens and stamped goods; men for all territory; only those with following need apply; salary or commission. W 501 Times.

SALESMAN-REPRESENTATIVE, Denver to coast, carry side line of the only complete lines ladies' scarfs made; commission basis. Hart, Levy, 39 West 32d St.

SALESMAN to sell a meritorious smokers' article, retail and jobbing; liberal commission. Mr. Golden, 10 to 2, Room 908, 110 West 40th St.

SALESMAN to sell fertilizer in New Jersey and Long Island; one owning car. Write particulars H 345 Times.

SALESMEN, calling upon public garage and commercial vehicle trade in the metropolitan territory, to sell gasoline as a side line on strictly commission basis. G 300 Times Downtown.

SALESMAN, EXPERIENCED INFANTS' WEAR, FOR CITY; STATE AGE, REFERENCES, &C.; SALARY AND COMMISSION. D 383 TIMES.

SALESMAN—Road; commission; sell boudoir lamps, favors, Easter novelties; side line doll novelties. Schlesinger Bros., 250 5th Av.

SALESMEN, competent, advertising leather novelties; commission; A1 references. Hochhauser, 474 Broadway, 12-1 or 5-6.

SALESMAN, high calibre, sell commercial unit; salary or commission. Phone interview Bryant 8710, Ext. 714, after 2 P. M.

HELP WANTED—Male.

Salesmen.

SALESMAN.

The salesman for whom we are looking will wish to investigate us as thoroughly as we will wish to investigate him.

He will become a traveling representative for a sixty-year-old firm selling a business extension service.

This implies the ability to meet big men on an equal footing and to convince men of an analytical turn of mind.

The man we choose inherits renewal rights in his territory which will average $5,000, and, together with new contracts, his commissions will net $12,000 to $15,000.

If you are between 28 and 45, write the kind of letter to us that you would want an applicant to write to you, and include phone number.

W 231 TIMES.

SALESMEN.

Men who are scrupulous in the kind of business they engage in, and will use enthusiastic, effective effort when satisfied the business is sound and right in every respect, as well as profitable, will obtain with us opportunity for permanent profitable activity.

Compensation, by commission, is keeping with your ability to tell the truth and intelligently conduct business.

Previous selling experience insures immediate money making; inexperience, if coupled with ambition, will be quickly turned into earning power.

We are selling security authorized and issued by a well-known financial institution; this security meets every requirement for safety—is on an established dividend paying basis.

Call Room 720, Strauss Building, 5th Av. at 46th St.; entrance 2 East 46th St., or Room 304, 50 Court St., Brooklyn, N. Y.

SALESMEN

We can and will prove to you that you will average $200 weekly if you are really a high-class salesman; the work consists of securing opinions, references and testimonials for the Official Source Records on which we are doing advance publicity work; commission basis; you are cordially invited to call and investigate.

PRESS SYNDICATE, Hudson Terminal Bldg., 30 Church St.

SALESMEN. SILKS.

GIMBEL BROTHERS, 33D ST. & B'WAY.

wish to engage several high-grade silk salesmen who are accustomed to selling to the best New York clientele. Excellent positions.

Apply Superintendent Selling, 5th floor.

SALESMEN WANTED.

Twenty men are wanted by large company, which will pack and distribute dairy products to the retailers, to assist in placing our investment plan before the public on a substantial commission basis; those who join the company now and do their best will in a short time be given permanent salaried positions in connection with the packing, sales and distribution of our products, which are used daily in every home; we will co-operate closely with you and help you to succeed; no experience required; if you want employment, write at once and we will arrange an interview. T 328 Times.

SALESMEN. A nationally known corporation offers a bona fide opportunity to high-grade salesmen to sell liberal accounting and business service; we do not promise $10,000 earnings the first year; we do promise, if you make good, advancement and brilliant future; straight commission to start. Give full particulars in first letter, and if you qualify interview will be immediately arranged. N. C. 792 Times Downtown.

SALESMAN, well acquainted with jewelry and novelty buyers of department stores in New York and vicinity, by a man of highest standing who has been successful in selling fancy goods to above trade; an attractive future will be offered with a reputable manufacturer of hair ornaments; salary or commission. Write for an appointment, stating the nature of your experience. A. L. Rosen & Co., 207 Ely Av., Long Island City.

SALESMAN—LARGE PROGRESSIVE EMBROIDERY CONCERN, MANUFACTURING EVERYTHING PERTAINING TO EMBROIDERY, IS OPEN FOR AN EXPERIENCED SALESMAN WHO HAS A FOLLOWING AMONG DRESS, WAIST AND COSTUME TRADE; A GREAT CHANCE FOR THE RIGHT PARTY; COMMISSION BASIS. BOX 97, REALSERVICE, 15 EAST 40TH.

SALESMEN—Excellent opportunity for a few men to take over sales in New York of fast-selling lettering device for use in retail stores; retailers can now make their own showcards; territory given to men of ability; we want men who can develop as field and district managers; immediate cash returns on a commission basis; call Tuesday after 3:30 P. M. Room 1015, Flatiron Building.

SALESMEN. A large corporation desires three live wires to sell income contracts in Greater New York and New Jersey; our men earn from $5,000 to $16,000 annually; successful lead system; salary or advances upon qualification. Call H. A. Bruno, Room 2050 Woolworth Building.

SALESMAN—Ex-service man only; fast growing direct mail organization has opening for live wire; prove you can get advertising business by getting it and will arrange satisfactory drawing account based on commission. Peak Distributing Corp., 6 East 39th. Ask for J. M. G.

SALESMEN to sell Derryvale genuine Irish household linens and also Derryvale stamped linens as a side line to kindred line or lines to high-class department store trade in the vicinity of New York City; commission basis. Call 25 East 22d St.

SALESMAN—Unusual opportunity for man of acquaintance among business firms and corporations; we are large manufacturers of office equipment; salary and commission. Call between 2 and 5 P. M. any day, Philip Hano & Co., 799 Broadway.

SALESMEN. $20 daily easily made selling business statement tax book on commission; every business man must have one; sells on sight; leads furnished; agencies open outside city; splendid proposition. W 512 Times Downtown.

SALESMAN—Asbestos roofing cement; fine chance those able to sell unlimited market; acquaintance real estate agents, property owners, architects; use auto desirable though not essential; commission, salary. V 815 Times Downtown.

SALESMEN who can speak Jewish to sell high-grade electrical appliances; liberal commission and quick promotion if you qualify. Mr. McDevitt, Ohio Electric Co., 345 West 45th St. Call Tuesday between 3 and 5 P. M. for personal interview.

SALESMAN wanted to sell timely advertising proposition on a liberal commission basis. Call between 9 A. M. and 2 P. M. C. S. Hammond & Co., 30 Church St., New York.

SALESMEN now covering grocery and delicatessen trade to handle high-grade line of imported French olive oils as side line; straight commission; all territories open. S. C., 235 Times.

SALESMEN, magazine and bookmen, to sell combination offer O. Henry, Mark Twain and Rex Beach; best selling proposition in years; commission basis. Apply 244 5th Av., 5th floor. Mr. Weinbaum.

SALESMAN to sell a very high-grade automatic job cylinder printing press; we want an energetic man seeking good future; salary and commission. Address G. F. G., Box 407.

SALESMAN, advertising specialties, excellent opportunity with large organization; local territory; salary and commission; give past record in detail; also age. 86 N. Y. Times Brooklyn Branch.

SALESMAN—Cotton piece goods for department and dry goods stores; city and Brooklyn; salary and commission. Write L. O. 520 Presbyterian Building.

SALESMAN to procure contracts for electrical work; Christian firm; salary and commission. 10 Cortlandt St.

SALESMAN—Cotton goods, calling on cutting-up trade; commission basis. Write L. M., 520 Presbyterian Building.

SALESMAN and Manager for retail dress goods; state experience and excellent references necessary. W 514 Times.

SALESMAN, experienced men's furnishings. Norman Shop, 908 Columbus Av., corner 104th St.

SALESMAN, experienced, for package cheese, commission basis; call. Scribble-Thomas Co., 163 East 46th St.

HELP WANTED—Male.

Salesmen.

SALESMEN. $100 to $675 A WEEK. ARE YOU SUCCESSFUL AND HAPPY

In your work? Are you making good and progressing steadily upward—in your own judgment and in the judgment of your friends and those dependent upon you?

SUCCESS IN BUSINESS, the thrill that goes with always reaching out and doing bigger and better work, is practically the only foundation in the world for genuine satisfaction and peace of mind.

YOU MUST MAKE GOOD.

It is the law of the race, and deep down in your heart you WANT to make good. You know that you would give everything you have for the chance to make good, in a big way. The ambition is in every man's heart, but so few men seem to know, of themselves, how to go about it.

ARE YOU IN THE RIGHT JOB?

Do you feel proud of the work you are doing? Does it call into play all your IMAGINATION, VISION, INITIATIVE, SELF-RELIANCE and RESOURCEFULNESS? Is it making a bigger and better man of you every day of the week—building up those qualities of all-round fineness, strength and ability, that alone give a man big value in the business world?

IF YOUR JOB DOESN'T DO THAT

you'd better find a new job—a job that will do just that. YOUR LIFE MUST BE IN YOUR WORK—there is no other way—and so much depends on your making the right decision right now.

HOW MUCH ARE YOU EARNING?

If you could change places with one of the BUSINESS BUILDERS' SALESMEN mentioned below, just what would it MEAN to YOU?

I. M. B. has been with us for 70 weeks. During those 70 weeks he has earned $17,500, average $250 a week during all that time; earning at the rate of $13,000 a year. As a natural matter of course he has been promoted to an important executive position as DISTRICT SALES MANAGER.

SINCE JANUARY 1

R. L. F. has averaged $150 a week.
A. F. has averaged $108 a week.
L. S. has averaged $120 a week.
T. H. has averaged $105 a week.
J. F. L. has averaged $156 a week.
N. H. has averaged $150 a week.
J. C. O'B. has averaged $200 a week.

SINCE FEBRUARY 1

R. H. has averaged $283 a week.
G. O. has averaged $160 a week.
G. T. K. has averaged $127 a week.
D. V. F. has averaged $200 a week.
M. G. has averaged $340 a week.

A. E. is one of our very newest men. After finishing his training he earned $167.50 during his first eight days of selling.

AND THEY ARE JUST A FEW whose names have been picked from the COLUMN OF THINGS DONE. Others have achieved even more brilliantly. One man EARNED $675 last week.

HOW DO THEY DO IT?

Easy money, you think, maybe? Oh, no! Not easy money, and there is no "trick" or "system" about it. It is just the same old story that is being enacted all over the city every day in the week. The story of men who have found the kind of work they LOVE to do, the story of AMBITIOUS men, in important, worth-while work, who are giving every last bit of their TIME, BRAINS and ENERGY to the JOB OF MAKING GOOD, AND MAKING GOOD BIG. Such men are always WINNING and building for themselves a PLACE in the CITY OF BIG THINGS.

WHAT ARE THEY SELLING?

They are performing a vital service to American industry, selling the securities of established successful corporations that are expanding their facilities to take care of the increased demand for their products.

SELLING THE SECURITIES OF BUSINESSES THAT HAVE FACTORIES AND STORES CLOSE AT HAND—THAT YOU CAN VISIT AND INSPECT AND SEE IN OPERATION—IN ONE AFTERNOON.

Inexperience is no bar. Many of our best SALESMEN had never sold anything before coming to us. Our training is practical and thorough, and that it has been successful is proven by the records.

YOU EARN WHILE YOU LEARN, in commissions, while engaged in the most fascinating and stimulating type of selling conceivable.

THE BUSINESS BUILDERS' SALES FORCE

is the largest sales force in the city. And there are REASONS for that. Think it over. Training, co-operation all along the way, have helped many men along the road to SUCCESS AS SALESMEN. And while they are selling, they are being TRAINED and DEVELOPED for

THE MANY EXECUTIVE POSITIONS

calling for a great variety of abilities that automatically come into existence through the expansion of business. BUSINESS BUILDERS' CONTRACTS CALL FOR MEN AND MONEY, and that is why our men are winning and making good—striving constantly for the PROMOTION just ahead, that they realize is

THE OPPORTUNITY OF A LIFETIME

Come in and see for yourself why the BUSINESS BUILDERS MEAN SO MUCH TO SO MANY.

Call between 9 A. M. and 5 P. M. to register for our meeting that explains your opportunity. Ask for Mr. Wells in the Reception Room on the 12th floor.

JAMES W. ELLIOTT'S BUSINESS BUILDERS, INC.

12th and 13th Floors, Knickerbocker Building, 42d Street and Broadway.

SALESMAN WANTED.

Am now ready to bring out the first machine which involuntarily computes any or all of the statistics of a business without the aid of mathematics, mechanical accounting, machinery, or human minds.

I want about five extraordinary men to represent me in a high-class financial campaign in which the customer is guaranteed satisfaction in every respect.

Representative must bring prospective customer in for a private demonstration and give every opportunity to investigate merits before customer is invited to interest himself.

After subscription is obtained customer is given further time to consider merits. If dissatisfied, deposit refunded. This plan of selling applies only when product is genuine.

Much money will be made by both salesman and investor. Salesman with a conscience can work for me with a will. After stock is sold, many fine positions will be available. Commission basis.

Interview my employment agent, A. E. Brown, at 10 A. M., 3 Park Row, Room 66, to be qualified.

SALESMEN.

WE ARE PREPARED TO MARKET OUR LATEST MODEL ADDING MACHINE AND HAVE OPENING IN OUR SALES ORGANIZATION FOR EXPERIENCED SPECIALTY SALESMEN; THIS PROPOSITION IS SUBSTANTIAL AND PERMANENT, WITH UNLIMITED OPPORTUNITY FOR A PRODUCER; COMMISSION BASIS; APPLY IN PERSON.

AMERICAN CAN CO., Typewriter and Adding Machine Division, 395 BROADWAY, NEW YORK.

SALESMEN and collectors; guaranteed salary and commission; capable, ambitious men; married. Metropolitan Life Insurance, 1,300 Myrtle Av., Brooklyn; apply 10-12.

SALESMEN TO CALL ON DRESSMAKERS WITH HIGH-CLASS SKETCHES; GOOD COMMISSION. MAURICE RACIE, 7 WEST 45TH ST.

SALESMEN, fur, for reliable house, to sell a popular line of fur coats; commission basis. W 519 Times.

SALESMEN, experienced in cigarette and tobacco trade. Apply before 10 A. M., 313 Pearl St., Brooklyn; commission.

HELP WANTED—Male.

Salesmen.

SALESMEN—Experienced wholesale butter and egg business, Harlem and Bronx territory; good opportunity for right man; salary, commission. S 1244 Times Bronx.

SALESMEN—Splendid opportunity to sell celluloid advertising novelties; steady or side line; commission. Box T, 917 Tribune Bldg.

SALESMAN, for automobiles; opportunity for good man; commission basis. Apply 1,906 Broadway.

Employment Agencies.

AMERICAN EMPLOYMENT EXCHANGE, INC.

115 BROADWAY, FIVE DEPARTMENTS FOR MEN, each managed by an expert, present the following immediate demands, AND MANY OTHERS:

C. P. A.—With a few years' public experience, $3,500 yr.

ACCOUNTANT—Several years' senior expr. in public acctg., $3,000 yr.

COPY WRITERS (2)—One familiar advertising and textiles; one exp. in men's and boys' clothing, $2,700-$3,000 yr.

FOREMAN—Executive type; position with sample card house, $2,100-$2,600 yr.

SALESMEN (2)—Experienced, in sheet copper trade essential, $2,600.

ESTIMATOR—On cabinet work, able to make repairs, $2,100 yr.

SOLICITORS (2)—Contracts for furnishings of homes; residing vicinity North Shore, $1,800 yr.

ACCT.—Gen'l. ins. experience; large Brooklyn concern, $30.

STENO.—SECY.—Ins. firm; splendid opportunity; downtown; $30.

TELLER—(Note and discount); one speaking Hebrew preferred; $30.

STENO.—Banking or brokerage exp. preferred; excellent future assured; $30.

BOOKKEEPER—Shoe mfg. firm; splendid Brooklyn organization; $25-$30.

COST CLERK—Exp.; Brooklyn; good prospects for hustler; $25.

BOSTON LEDGER CLERK—Bank experience essential; $25 and lunches.

STENOGRAPHERS (14)—All of these positions are urgent calls offering wonderful opportunities for young men of initiative; (3) commercial houses, (4) mfg. co., (2) R. R., (2) lumber co., (3) export co.; some knowledge of books; $20-$25.

FILE CLERK—Experience essential; between ages 30-40 years; splendid concern; $24.

E.-F. BILLING OPERATORS (3)—Excellent opportunity; $20.

CLERK—Live wire; some h. s. preferred; living in vicinity of Newark; excellent company; $75 mo.

STENO.-CLERK—Advancement assured hustler in a short time; $15.

RACK CLERKS (2)—Splendid opportunity for bright chaps; $14.

STENOGRAPHERS—With some experience; Anglo-Saxon preferred; splendid opportunity; $16.

BOYS (18)—Very fine positions with houses that give rapid advancement to those that show promise; $10-$12. Call before 2 P. M., Rooms 708-9-10.

PERSONNEL EXCHANGE, INC., H. H. JARRETT, PRES., 123 LIBERTY ST. ADJUSTER, auto liability exp., $1,800. ACCT.-MGR., age 26, training, $1,800. STENO., $1,500; Asst. Pur. Agent, $1,500. CIVIL ENG., young, $30; Clerk, $25. MOON-HOPKINS Billing mche. oper., $20. LEDGER CLK., good hand, B'klyn, $20. TYPIST-STENO., $17; Office Boys, $12.

Y. M. C. A. PERSONNEL SERVICE, 215 West 23d St. Chelsea 1984. Bookkeeper-Stenographer, $25-$30. Bookkeeper-Typist, $22-$25. Bookkeeper, full charge, $30-$35. Stenographers, $25-$30.

R. J. WEST & COMPANY, INC., Employment Service, 818-819 Liggett Bldg., 41 East 42d St. Vanderbilt 10200.

STENOGRAPHERS—Young, active; downtown, Long Island City; Christian firms; $25. Park Row Placement Bureau, 3 Park Row.

Bookkeeper-Stenographer, several positions open, $30-$35; Stenographer, $20-$25; Elliott-Fisher Operator, $1,000 year. No advance fee. Diehl Agency, 1 Beekman.

ROTBORNE, INC., 2 RECTOR ST. Cable Clerk, understand Standard code, $25. Stock and Bond Sales Manager, $5,000.

CABLE CLERK, $25; Remington bookkeeping operator; boys. Horrigan Agency, 145 Nassau.

Instruction.

QUALIFY FOR

JUNIOR ACCOUNTANCY, OCTOBER, 1922. SENIOR ACCOUNTANCY, OCTOBER, 1922. Oct. 1 and 15 is the period of readjustment and making up of accountancy staffs; by beginning training at once, you will be advanced just about far enough to take advantage of the opportunities open at that time.

It is only a question of industry; a fixed purpose to devote a few spare hours a week to home study training by the La Salle Problem Method.

The efficiency of this method is attested by the success of our students, many of whom double their income long before graduation. It is worth your while to investigate. Ask for our book "Success Reports."

Call, telephone or write LA SALLE EXTENSION UNIVERSITY 112 West 42d St. Bryant 5020. Open Evenings and Saturday afternoons.

IS YOUR PAY CHECK RIGHT?

Are you a $100 per week man, or a $50 per week man, and GETTING HALF THAT MUCH? Do you know what to do about it? The Life-Planning system will SHOW you how to get THE OTHER HALF of that pay check, and more; will also SAVE YEARS of valuable time. Write or call for Analysis Blank T3 and full information. Life-Planning Institute, Room 813, No. 1,472 Broadway, Times Square, New York City.

TRAFFIC MANAGEMENT. PRACTICAL TRAINING in TRAFFIC MANAGEMENT in all its phases; RESIDENT EVENING CLASSES; INSTRUCTION GIVEN BY EXPERIENCED TRAFFIC MANAGERS; freight tariffs our specialty; NEW CLASSES BEGIN MARCH 7, 8 P. M.; MARCH 10, 7:30 P. M.; attend opening class free. INDUSTRIAL TRAFFIC MANAGERS' COLLEGE, 154 Nassau St. Beekman 6080.

AN EXPERT VOCATIONAL ANALYSIS will determine your abilities and give you practical aid in selecting the position in which you can achieve a real success; call here for full details; booklet, "Your Right Position," free. Telephone Watkins 5795. Merton Institute, 96 5th Av. (at 15th St.), New York.

HOTELS NEED TRAINED MEN. Nation-wide demand for trained men; all departments, hotels, clubs, apartment houses; uncrowded field; fine living, quick advancement. Our methods endorsed by leading hotels everywhere. Write for particulars. Lewis Hotel Training School, Desk 132, Washington, D. C.

ACCOUNTANCY. Are you interested in training for the C. P. A. degree or for an executive position as Controller, Treasurer or Office Manager? If so, investigate the professional courses of Pace Institute. Write for helpful booklet, "Making Good," and Bulletin 25. Pace & Pace, 30 Church St., New York.

EARN $35-$125 A WEEK—Learn motion picture, commercial and portrait photography; 3 months' course; free catalog "T." N. Y. Inst. of Photography, 141 W. 36th, N. Y., or 505 State St. (opp. L. I. Term.), Brooklyn.

TERMINAL EMPLOYMENT, 154 NASSAU—Estimator, thoroughly familiar with building construction; office boy.

WANTED TO PURCHASE.

STEINWAY Duo Art grand piano, must be guaranteed in excellent condition and one of the latest models with complete outfit, mahogany polished; reply, stating lowest price to Simmons, 340 West End Av. (cor. 105th), Apartment 4E.

FURNITURE WANTED. Highest cash prices contents houses, apartments; pianos, rugs, works of art, silverware, &c. Henry, 115 University Place. Stuyvesant 5677.

HIGHEST cash prices paid for furniture, contents of houses, hotels, apartments, pianos, books, carpets, works of art, &c. A. Jones, 151 East 128th St. Tel. Harlem 2787.

WANTED—Pay full value contents apartments, houses, pianos, books, paintings, bric-a-brac. Miller, 126 University Place. Stuyvesant 3783.

HIGHEST cash for furniture, contents houses, apartments, pianos, china, rugs, bronzes, &c. Polson, 157 East 47th. Stuyvesant 10161.

BOUGHT FOR SPOT CASH, high-grade household goods and furniture. B. Crossman, 65 West 48th. Vanderbilt 2034.

SAFE wanted, large size, for books. Write, giving size, make and price. M. E. Brettfeld, 225 5th Av.

GRAND or upright piano wanted; state color, price. W 480 Times.

BOOKS wanted for home library, describe fully with price. H 208 Times.

PHYSICIAN desires to purchase outfit; must be bargain. B 791 Times Downtown.

GRAND PIANO WANTED FOR SCHOOL. TELEPHONE HARLEM 9085.

SEWING MACHINES, Union special binders, one inch. Berman, 506 Astor Hotel.

SAFE cabinet, Marietta No. 35, Class A. Berman, 506 Astor Hotel.

AUTOMOBILE EXCHANGE

Rate 65 cents an agate line.

Co-operation of readers is welcomed by The New York Times in the effort to exclude misleading or doubtful announcements. Telephone Bryant 1000.

AMESBURY "59" SUBURBAN.
CADILLAC "61" 4-PASSENGER.
CADILLAC "59" PHAETON.
CADILLAC "59" TOURING.
CADILLAC "59" SPECIAL SEDAN.
CADILLAC "57" TOWN CAR.
CADILLAC "57" SPECIAL, 4-PASS.
LINCOLN 1921 5-Pass., run 200 miles.
STUDEBAKER 1921 Spec. 6, run 10 miles.
MERCER 1920 4-Passenger.
L. P. JACOB & CO.
1,880 Broadway. Columbus 7541.

BREWSTER Cabriolet.
ROLLS-ROYCE Cabriolet.
LOCOMOBILE, Farnham-Nelson, 4-pass.
PIERCE-ARROW town brougham.
PIERCE-ARROW Healey Cabriolet.
CUNNINGHAM Cabriolet.
MARMON Limousine.
PIERCE-ARROW Touring Car.
ROLLS-ROYCE, 250 West 57th St. Fisk Building. Circle 5826.

BUICK 1921 sedan and touring.
CADILLAC 1920 4-passenger.
CADILLAC "59" suburban sedan, like new.
CADILLAC "59" victoria, like new.
CADILLAC 1919 limousine, phaeton, tour.
CADILLAC 1918 limousine, phaeton, tour.
PACKARD 1920 4-pass. Fleetwood sport.
PACKARD 1918 3-35 touring.
MERCER 1919 4-pass. sport.
PACKARD AUTO EXCHANGE, 19 West 60th St. Columbus 8078.

BUICK 1921 roadster; 3,000 miles; many extras; will sacrifice, $800. Write L. F., 530 Presbyterian Building.

BUICK sedan, perfect shape, $700. Cole Co., 1,850 Broadway. Columbus 6651.

BUICK 1921 sedan, good condition, real bargain; no dealers. Mott Haven 5806.

BUICK roadster, 1921, like new; sacrifice. Scott, 136 West 52d. Circle 2223.

BUICK sedan, 1922, 7 passenger, practically new; $1,700 cash; extras. Audubon 5836.

CADILLAC 1921 Amesbury type sedan.
CADILLAC 1921 4-pass. phaeton, $2,350.
CADILLAC 1919 coupe, like new, $1,675.
CADILLAC 1919 4-pass. phaeton, $1,450.
PACKARD 1921 coupe, Derham body.
PACKARD 1921 suburban sedan.
LOCOMOBILE 1921 4-pass. sport model.
LOCOMOBILE "38" limousine, $2,000.
PIERCE 1921 sedan, almost new.
PIERCE 1920 "38" French Brougham.
PIERCE "48" limousine, $1,300.
COLE 1921 suburban sedan, $1,875.
STUTZ 1920 Bearcat speed., like new.
NATIONAL 1919 "6" touring, $975.
FORD 1922 sedan, almost new.
Trades Considered. Time Payments.
RIPPETH MOTOR CAR CO., INC.,
1,750 Broadway (56th). Circle 257.

CADILLAC "61" SUBURB'N SEDAN.
CADILLAC "59" HOLBROOK SED'N.
CADILLAC "59" 4 PASS. SPORT.
CADILLAC "59" 4 PASS. ROADST'R.
LAFAYETTE 1922 SEDAN.
RENAULT 1921 SUBURB'N SEDAN.
LANCIA 1922 SPORTSTER.
LANCIA "35" TOWN CAR.
CUNNINGHAM Spec. TOWN CAR.
REVERE 1921 SPORT.
H. C. S. 1921 SPORT, 50 miles.
H. C. S. 1921 R'DSTER, 50 miles.
MARMON 1920 RUBAY SP'T S'D'N.
D. C. BURRELLE, 1,898 BROADWAY.

CADILLAC 59 Limousine.
CADILLAC 59 Coupe.
CADILLAC 1919 Suburban Sedan.
CHANDLER 1920 Sedan.
HUDSON 1919 Coupe.
PEERLESS 1920 Touring.
MEYERS & STARK (EST. 1910).
1,880 BROADWAY (62D). COL. 8070.

AUTOMOBILE EXCHANGE.

CADILLAC USED CAR DEPARTMENT. ALL MODELS. DETROIT CADILLAC MOTOR CAR CORP. 7 WEST 61ST STREET. TELEPHONE COLUMBUS 7700.

CADILLAC 1920 TOURING, $2,200. Elegant 7-passenger; only run 3,500 miles; must be seen to be appreciated. 21 West 63d St.

CADILLAC 1919 touring, 7-passenger, $950; also 1918 touring, Westinghouse shock absorbers, $800. Sandman, 307 Flatbush Av., Brooklyn.

CADILLAC 59, Amesbury sedan, perfect; sacrifice. Scott, 136 West 52d. Circle 2223.

CADILLAC "59" Victoria, like new. 19 West 60th St. Phone Columbus 8078.

CADILLAC coupe and sedans, late models; bargains. Seen 129 West 64th. Meyer.

CADILLAC 1921 Imperial limousine, like new; bargain. Seen 122 West 64th. Meyer.

CADILLAC 1920, Model 61, Suburban Sedan. MEYERS & STARK, INC., 1,880 B'WAY.

CADILLACS. SCHOONMAKER, COLUMBUS 2080.

CADILLAC, late 1920; greatest bargain; look over. 109 East 83d. Lenox 7307.

CHANDLERS, 7-pass. 1920 touring; $775. CHANDLER, 7-pass. 1920 special sedan. FRANKLIN CO., 236 West 58th St. Col. 7556.

COLE "8" 1920, 7-pass. touring, like new; sacrifice best cash offer. YORK MOTORS CORPORATION, 218 West 58th St. Circle 6363.

COLE open and closed models, overhauled and guaranteed; time payments. Cole Co., 1,850 Broadway. Columbus 6651.

COLE 1920 sedan; also 1920 touring; bargain. Seen 122 West 64th. Meyer.

CRANE SIMPLEX TOWN BROUGHAM.

Coach work by LOCKE; condition throughout like new; price attractive.

YORK MOTORS CORPORATION, Distributors Lincoln Cars, 218 West 58th St. Circle 6363.

CUNNINGHAM 1920 TOURING. Sport model, six cylinder, painted beige gray; one of the easiest models ever built; runs and looks like a brand new car; no reasonable offer refused. Can be seen at 19 West 63d St.

CUNNINGHAM inside driven limousine, factory delivered November, 1920, chauffeur driven about 10,000 miles, A1 condition, original tires, many inside extras, any demonstration; no dealers; exceptional bargain for party interested. O'Brien, Canal 1185.

CUNNINGHAM suburban 6-pass. sport sedan; Westinghouse shock absorbers, mechanically perfect; late model; less than one-third original cost. Jordan Bros. Agency, 157 East 149th.

DORRIS 1920 TOURING. Reconditioned, guaranteed same as new; price $2,250. Dorris Used Car Dept., 19 West 62d St.

DORRIS 1921 TOURING. Guaranteed same as new; price $2,750. Dorris Used Car Dept., 19 West 62d.

ELECTRIC COUPE, 1915, Detroit, $275. FRANKLIN CO., 236 W. 58th St. Col. 7556.

FIAT 1920 LIMOUSINE, IMPORTED. Rare car, ideal town car, runs and looks like new; can be seen at 19 West 62d.

FORDS FORDS. New and used cars, all models; immediate delivery; easy payment plan. Authorized agency. Telephone Audubon 9658.

FORDS, all types; passenger and commercial; easiest payments; authorized dealer. Columbus 3320.

FORD, 1920, sedan, $400. FRANKLIN CO., 236 W. 58th St. Col. 7556.

FRANKLIN 1921 sedan.
PACKARD 1921 landau limousine.
PACKARD 1920 coupe.
HUDSON 1921 4-pass. sport sedan.
LANCIA 4-pass. sedan.
MERCERS 1921-1922 speedsters.
STUTZ 1920 4-pass.
INTERNATIONAL AUTO EXCHANGE, 150 West 78th St. Circle 1308.

FRANKLINS. FRANKLINS. Sedans, limousines, tourings and roadsters; all in fine shape, on easy terms. HOLMES, 1919 brougham; bargain. MERCER, 1917, 6-pass.; $1,600. PAIGE, 1917, 5-pass.; make offer. FRANKLIN MOTOR CAR CO. OF N. Y. Used Car Dept. R. G. Kuh, Mgr. 225 West 58th St. Col. 7556.

FRANKLIN, 1919, Sedan; excellent condition, $1,350. SANDMAN, 307 Flatbush Av. Sterling 4557.

GRANT SEDAN, $650. Very fine condition in every way; newly painted, fully equipped; a bargain. OAKLAND MOTOR CAR CO., 1,760 Broadway, at 56th. Circle 4230.

HUDSON touring limousine, latest model, cannot be told from new, $1,800; best offer takes it. Mr. Little, 124 Atlantic Av. Phone Main 6314.

HUDSON 1921, four-passenger; sport; like new; in storage; sacrifice. Riverside 1778.

LAFAYETTE USED CAR DEPARTMENT.
LAFAYETTE torpedo.
LAFAYETTE sedan, Holbrook body.
LAFAYETTE roadster.
LAFAYETTE touring car.
LOCOMOBILE 1921 cabriolet.
LOCOMOBILE 1921 4-pass. sport car with Farnham & Nelson body.
LOCOMOBILE 1919 limousine.
LANCIA 1917 limousine, Locke body.
LANCIA 1917 town car.
PACKARD 1920 roadster.
MERCER 1921 series 5 sport model.
CADILLAC 1918 touring car.
STUTZ 1918 4-passenger, in excellent condition.
HUDSON 1919 4-pass. sport car.
Circle 5780. Mr. Harris.
1760 Broadway, at 57th Street, New York.

LIBERTY SEDAN, $650. Ideal car in every way; fully equipped, newly painted; look it over. OAKLAND MOTOR CAR CO., 1,760 Broadway (56th). Circle 4230.

LINCOLN LATE MODEL. MUST SELL AT ONCE. PHONE RIVER 3681.

LOCOMOBILE LIMOUSINE. Current Model. Rebuilt, repainted and fully guaranteed. Priced exceptionally low. LOCOMOBILE Latest Model 4 and 7 Passenger Touring Cars. Some practically brand new. All repainted, rebuilt and fully guaranteed. MERCER—4-pass. Current model. Excellent mechanical condition; new paint. DORRIS—Touring. Late 1921. Original tires still on wheels. Two brand new Cord spares. New paint and in very excellent mechanical condition. Very reasonable. EXCHANGE CAR DEPT. Columbus 7798. THE LOCOMOBILE COMPANY, 61st St., West of B'way, N. Y.

MARMON 1921, special 4-pass. sport, custom built body; like new; will sacrifice. Call Circle 5308.

MILBURN electric, 1920 model, in perfect condition, little used; price $1,300; list price $2,500. New York and Europe Trading Corp., Inc., 149 Broadway. Cortlandt 5620.

MERCER, Series 5, latest four-passenger sport model; special Rolls-Royce blue, disc wheels, Westinghouse shock absorbers, cord tires, many extras. Phone Main 3383.

MERCER 6-pass. sport, $1,500. Cole Co., 1,850 Broadway. Columbus 6651.

MERCER 1921 four-passenger sport; bargain; seen 839 5th Av. Cook Macconnell.

NATIONAL 1920 sedans, tourings and runabouts; bargains. Seen 129 West 64th. Meyer.

OAKLAND touring, 1921, like new; bargain, $1,250. 1,776 B'way (57th). Circle 5896.

PACKARD, 1921, Holbrook convertible Landau limousine; must sell to settle estate. 150 West 58th.

PEERLESS 1920 sedan, also 1920 touring; bargains. Seen 129 W. 64th. Meyer.

PIERCE-ARROW 48 H.P., dual-valve touring car, newly done over; slip covers, Westinghouse air springs, good tires, two extra shoes and tubes; decided bargain. G 224 Times.

PIERCE-ARROW, 1920, enclosed drive, 48 H. P., in excellent condition; owner must sell. E 2419 Times Annex.

PIERCE 1919 "48" sedan.
PIERCE special "66" chassis.
MARMON 1920 touring.
CUNNINGHAM 7-pass. touring.
MINERVA 1914, several models.
RENAULT for taxi.
MINERVA AUTOMOBILES, INC.
125 West 71st St. Columbus 5539-5408.

PIERCE-ARROW, club roadster, [illegible] H. P., 4-passenger, small mileage, recently refinished, like new; excellent equipment; less than half original cost. [illegible] Broadway and [illegible] St. [illegible] Columbus 6457.

RENAULT special 4-pass. roadster, wire wheels; 6 cylinder; practically new; will sacrifice for immediate sale. Circle 5308.

RENAULT touring, 30 H. P., in good mechanical condition, $300. Commodore Biltmore Garage, 325 East 44th.

REO 1919, 4 cyl., with sedan top.
MITCHELL 1920, touring; $450.
CHALMERS 1917, small six; $375.
Franklin Co., 236 W. 58th St. Col. 7556.

REO 1921 touring, bumper, extra shoe, &c.; excellent condition; must sell; $950. 2,426 Grand Concourse, 187th St., Bronx.

STANLEY STEAMERS—I have some extra bargains in new, rebuilt and slightly used coupes, sedans and tourings. J. R. Harris, 74-76 Charlton St., N. Y. Canal 3516.

STUDEBAKER, Big Six sedan; run less than 5,000 miles; five Silvertown cord tires; $100 accessories; first-class condition; purchased from Studebaker Co. here October; cost $3,150; insured $2,350; will demonstrate and sell for $1,750 cash. Zollinger, Riverside 3190, Ext. 63.

STUTZ 1921 four-passenger sport, excellent condition; exceptional opportunity. Riverside 5160.

LET us sell your car for the highest price; no extra charges. Berwick Garage Co., Inc., 219 East 97th St. Tel. 737-738-739 Rhinelander.

UNUSED CARS.

CHANDLER SIXES. Seven new export cars at big discount. Mr. Harris, 74 Charlton St. Telephone Canal 3516.

NEW 1922 cars; all makes; big discounts; many 1921 reasonable. Gordon S. Harris, 87 Nassau. Tel. Cortlandt 6121 mornings.

LEXINGTON contract for new car, any model; sacrifice; leaving city. W 543 Times.

MOTOR TRUCKS.

ATLANTIC USED TRUCK CORP. 5th and Webster Avs., L. I. City. 1,167 Atlantic Av., Brooklyn.

NEW TRUCKS. Just received some new Macks, Packards, Pierce-Arrows and Whites; 2, 3 and 5 ton capacities. These trucks are new and are priced at less than half factory list. J. R. Harris or R. P. Griffin, at 74-76 Charlton St., N. Y. Phone Canal 3516.

FORD, with 1¼-ton Truxton chassis, first class condition; suitable for commercial purposes; make offer. Phone Greenburg, Orchard 4900.

ARMY TRUCKS, last consignment, Macks and Pierces; time payments. Warren Gordon, 149 Liberty St., New York.

AUTOMOBILES FOR RENT.

CADILLAC limousine, 8-cylinder, to rent to private family by the month with services of competent and reliable chauffeur; this machine is equipped in every detail. Mr. James Marmion, 738 Herkimer St., Brooklyn.

CADILLAC cars for rent by hour, day, week, month; high-class service; reasonable rates. Lotos Auto Renting Co., 115 West 58th St. Circle 501.

LANCIA, late model; most distinctive car; Westinghouse shock absorber; weekly or monthly; very special rates. Cygnus, Plaza 985.

PACKARD, Cadillac limousines, hour, day, week, trip, monthly specialty; reasonable. Morningside 9012.

LANCIA limousine or town car, brand new; most beautiful in city; uniformed chauffeur; best reference. John. Bryant 8466.

CADILLAC Private Renting Service, 145 West 54th St., Circle 2909. First-class service at reasonable rates; monthly specialty.

CADILLAC—Late landaulet car for hire by month; owner drives. 6856 Rhinelander.

AUTOMOBILES WANTED.

CADILLAC or Packard, practically new touring or sedan; no dealers. Apply Apt. 26, 50 East 96th St., between 10-11 A. M. Tuesday, Wednesday.

AUTOMOBILES—1,000 WANTED. SPOT CASH. 480 EAST 163D. MELROSE 9768.

HUDSON, Peerless or other 4-passenger car; must be bargain, 1920-1921 model; state price. D 400 Times.

WANTED—Automobile, 1921; exchange for carpenter or cabinet work. B 585 Times.

HIGHEST grade cars, latest models. Gotham Auto Exchange, 1,694 B'way. Circle 8872.

LOANS ON AUTOMOBILES.

MONEY LOANED on automobiles while in your possession; strictly confidential. Peerless Sales Corp., 136 W. 52d St. Circle 2237.

LOANS on automobiles while in your possession; strictly confidential. McGrath, 1,865 Broadway.

LOANS on automobiles; any reasonable amount advanced. (Motors Equity Corp., 1,834 Broadway. Columbus 3084.

LOANS on cars in storage or your possession. Misel, 164 East 24th.

AUTOMOBILE BODIES.

HIGH-CLASS new sedan bodies at less than cost; delivery one week, including attaching. Clayton, 136 West 52d.

CADILLAC 59, 1920, COUPE BODY; new suburban sedan body; others. WYTISKA, 350 West 59th. Columbus 2913.

BODIES—SACRIFICE—BODIES. All models. Arena, 129 West 52d St.

AUTOMOBILE INSTRUCTION.

COMPLETE AUTO TRAINING. Short courses for owners, prospective owners and chauffeurs. Longer courses for garage owners, body men and auto electrical experts. Provision for out-of-town students. Special classes for ladies. Largest enrollment of any school in the East. Employment service free to students. Ask for booklet and visitor's pass. WEST SIDE Y.M.C.A. AUTO SCHOOL, 300 West 57th St., N. Y. Phone Circle 5680.

AUTOMOBILE TRAINING BY EXPERTS. Thorough, practical instruction in operation, care and construction; day and evening classes for men and women; best equipped auto school in the city; write for Catalogue "T" or phone Circle 1870. STEWART AUTOMOBILE SCHOOL, [illegible]

FOR SALE

GAS, COAL AND OIL STOVES. PORCELAIN, enameled and black combination coal and gas ranges, steam and hot water heaters, laundry stoves; also repairs of all makes. STOVE REPAIR CORP., 228-230 West St., corner Beekman, New York. Branch, 184 Mulberry St., Newark, N. J.

TRUNKS, leather goods, slightly soiled; sacrifice. 50 East 59th, near Madison Av.

House Furnishings.

DINING-ROOM SUITE—Solid mahogany, genuine Dalmatian antique, handsomely hand carved and upholstered; can be used for other decorations; must sacrifice immediately; $575, which is less than freight charges from Europe; must be seen to be appreciated; appraised $5,000. De Jure, 236 Madison Av.

ORIENTAL RUGS. Room size Oriental Chinese rugs, $85, $165; others smaller, $25, $35, $45; Persians less than wholesale; dealers invited. Tatosian Bros., 589 Lexington Av., 41st.

REED, WILLOW FURNITURE direct from factory; lowest prices; largest selection; willow chairs from $4.75 up, single pieces or sets; write for catalogue. Long Beach Willow Co., 136 East 41st.

$350 BUYS nicely furnished small studio apartment, full sized kitchen, shower, or will rent furnished, $120 month, private phone. Schuyler 2907, 3 West 70th St.

DINING, bedroom, walnut; newest design; living rugs, lamps, Windsor chairs. Audubon 0150. E 615 Times Downtown.

DINING-ROOM SUITE—10 pieces, solid Flemish oak, leather seats; also dishes; sell immediately; best offer. Academy 2309.

Machinery.

FACTORY TO RENT, ABOUT 2,800 FT. ALSO FIXTURES, INCLUDING 14 TABLES, MOTOR, ELECTRIC LIGHTS AND WIRING, TABLES, OFFICE, AND SHELVING. PHONE MADISON SQUARE 1306.

STENCIL MACHINE for marking shipments, in good condition, $50. Alexander, 61 Warren St.

Office Furniture and Supplies.

BIG BARGAINS—Slightly used office furniture, oak or mahogany; desks, chairs, files, tables, leather furniture, typewriters, adding machines, multigraphs, safes. Nathan's, 456 Broadway.

$5.50 PER foot for partition, $3.75 per foot railing oak or mahogany finish, erected and complete; phone for representative to show sample. Wilke & Harberger, 254 Hudson St. Canal 5334.

HIGH-GRADE commercial furniture, in oak and mahogany, both new and slightly used, at bargain prices. Charles Schlesinger, 43 John St. and 11 Spring St.

OFFICE fixtures, partitions, tables, chairs, desks. Call 3 to 5 P. M. Woodward & Lothrop, 334 4th Av.

Musical Instruments.

STEINWAY SMALL GRAND, $800. Also Steinway miniature, like new. Owner, 2,085 Lexington Av. (125th St.)

LOT of unclaimed furniture from storage on sale for quick removal. Manhattan Auction Rooms, 157 East 125th St.

STEINWAY baby grand piano; like new; must sell immediately. 17 West 125th.

Typewriters.

TYPEWRITERS RENTED AND SOLD by us are equal to new and sold at from 15 to 60 per cent. less than manufacturers' prices, and to prove it we allow all rentals paid up to six months to apply if you desire to purchase, and what is more, keep it in perfect order during the time you rent it and for one year after you buy it. Can you ask for a fairer proposition? RENTAL, 3 MONTHS, $10 UP. TYPEWRITER SALES CO., 3 Cortlandt St. Telephone Cortlandt 1983.

TYPEWRITERS! HUNDREDS OF THEM! Sold, rented and exchanged; assist kind of terms; every machine carries an absolute guarantee. REGAL TYPEWRITER CO., INC., 369 BROADWAY. PHONE FRANKLIN 2040.

TYPEWRITERS—Remington, L. C. Smith Visible, like new; $39.50 each. United Typewriter Co., 116 Nassau St. Beekman 4667.

TYPEWRITERS rented, sold, exchanged; all standard makes sold, some as low as $25. Broadway Typewriter Exchange, 1,639 Broadway, at 50th St. Call Auckland 7868.

NINETY—$15 up! Reconditioned! Rentals! (Purchased) "Bryant's," 200 West 42d St. (Bryant 9616.)

FOR SALE—Portable Underwood typewriter, new; bargain immediate purchase. D 69 Times.

Jewelry.

MAGNIFICENT bracelet, flexible solid platinum, 42 perfect exceptional quality diamonds; recently cost $2,750; sell $1,200. Write Mrs. Monroe, 367 East 156th St., Bronx.

COST $1,000, sell $750, blue white solitaire engagement ring, real perfect gem. B 696 Times Downtown.

BEAUTIFUL large horseshoe brooch, 33 brilliant perfect diamonds; cost $800; price $400. F 849 Times Downtown.

LADY'S solitaire diamond ring, 2¼ carats, perfect blue white; paid lately $1,450, sacrifice cash $800. B 1100 Times Harlem.

Wearing Apparel.

GENTLEMAN'S RACCOON COAT—New, full length; bargain. Phone Gram. 7009.

ADVERTISEMENT. ADVERTISEMENT. ADVERTISEMENT. ADVERTISEMENT.

Castle Garden and the water front in 1822

"FOR THE PURPOSE OF ACCOMMODATING THE CITIZENS OF THE STATE"

1822-1922

ONE hundred years ago today, the Legislature of the State of New York granted a charter for a financial institution along lines then unknown to the banking world.

The institution was The Farmers' Fire Insurance and Loan Company—now (since 1836) THE FARMERS' LOAN AND TRUST COMPANY; the change in names reflecting the development of the institution's activities with the growing needs of the community it accommodates.

* * *

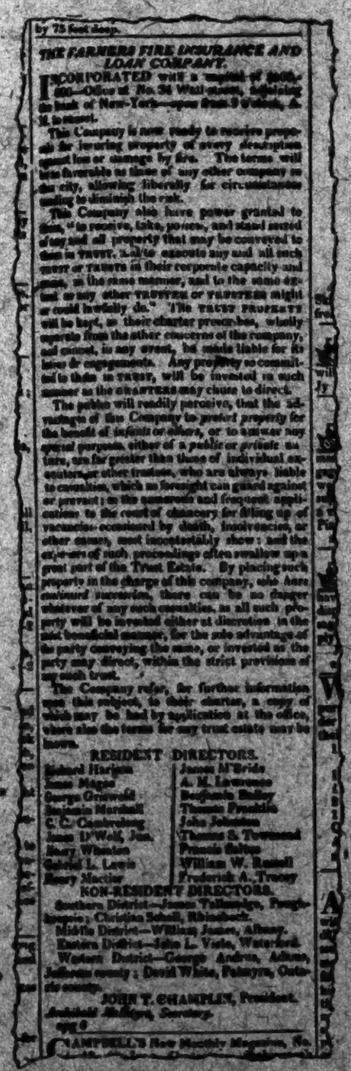
The charter stipulates that the Company was founded "for the purpose of accommodating the citizens of the state."

In April of the same year, the charter was extended in scope, and the Company was empowered "to receive, take, possess, and stand seized of any and all property that may be conveyed to them in *trust*, and to execute any and all such trust or trusts in their corporate capacity and name."

This is the earliest bestowal in the United States of such powers upon any corporation.

It is believed to be the first in the world. Nothing more can be said for a trust company today than was said in the first announcement of the Company a hundred years ago.

> "The public will readily perceive that the advantages of this Company to protect property for the benefit of orphans and others . . . . . are far greater than those of any individual executors or other trustees, who are always liable to casualties which no foresight can guard against . . . . . By placing such property in the charge of this Company, who have continued succession, there can be no danger whatever of any such casualties."



by 75 feet deep.

THE FARMERS FIRE INSURANCE AND LOAN COMPANY.

INCORPORATED with a capital of $500,000—Office at No. 34 Wall-street, adjoining the bank of New-York—open from 9 o'clock, A. M. to sunset.

This Company is now ready to receive proposals for insuring property of every description against loss or damage by fire. The terms will be favorable as those of any other company in the city, allowing liberally for circumstances tending to diminish the risk.

The Company also have power granted to them, "to receive, take, possess, and stand seized of any and all property that may be conveyed to them in TRUST, and to execute any and all such TRUST or TRUSTS in their corporate capacity and name, in the same manner, and to the same extent as any other TRUSTEE or TRUSTEES might or could lawfully do." The TRUST PROPERTY will be held, as their charter prescribes, wholly separate from the other concerns of the company, and cannot, in any event, be made liable for its losses or engagements. Any property so committed to them in TRUST, will be invested in such manner as the CHARTERS may chuse to direct.

The public will readily perceive, that the advantages of this Company to protect property for the benefit of infants or others, or to answer any special purpose, either of a public or private nature, are far greater than those of individual executors or other trustees, who are always liable to casualties, which no foresight can guard against or prevent; as the numerous and frequent applications to the court of chancery for filling up of vacancies occasioned by death, insolvencies, or other causes, most incontestably show: and the expenses of such proceedings often swallow up a great part of the Trust Estate. By placing such property in the charge of this company, who have continued succession, there can be no danger whatever of any such casualties, as all such property will be invested either at discretion in the most beneficial manner, for the sole advantage of the party conveying the same, or invested as the party may direct, within the strict provisions of any such trust.

The Company refer, for further information upon this subject, to their charter, a copy of which may be had by application at the office, where also the terms for any trust estate may be known.

RESIDENT DIRECTORS.

Richard Harison	James M'Bride
James Magee	A. M. Lawrence
George Griswold	Benjamin Bailey
Benjamin Marshall	Thomas Franklin
C. C. Cambreleng	John Johnston
James D'Wolf, Jun.	Thomas S. Townsend
Henry Wheaton	Francis Saltus
Gabriel L. Lewis	William W. Russell
Henry Meeker	Frederick A. Tracy

NON-RESIDENT DIRECTORS.

Southern District—James Tallmadge, Poughkeepsie; Christian Schoff, Rhinebeck.

Middle District—William Jenkins, Albany.

Eastern District—John L. Viele, Waterford.

Western District—George Andrews, Auburn, Cayuga county; David White, Palmyra, Ontario county.

JOHN T. CHAMPLIN, President.

Archibald Mulligan, Secretary.

CLANT'BELL'S New Monthly Magazine, No.

The first advertisement of The Farmers' Loan and Trust Company, from the New York Evening Post of August 6, 1822

It is of no little interest at this time to observe the changes that have taken place in the methods and manners by which the Company has been able to accommodate those who sought its services.

From 1822 to 1845, the period of great farm expansion in New York State, its main activity was the fostering of this development by making agricultural loans.

By the 'Forties, the logic of events showed unmistakably that in the trust activities lay the greatest opportunity of the Company to accommodate.

In 1870, with the railroad expansion, came the time of railroad trust mortgages.

During the forty years preceding the World War, the development of The Farmers' Loan and Trust Company is one of accommodation to the progress of the business interests of the Nation, necessitating the enlargement and adaptation of the Company's general banking facilities to meet the growing needs of industry.

* * *

With the opening of its second century, The Farmers' Loan and Trust Company finds itself with a capital of $5,000,000 instead of the $500,000 of one hundred years ago, and a surplus of $14,019,260 in 1922, as against $35,490 in 1825; charged with the trusteeship of hundreds of millions of property, and the custodian of deposits amounting to $119,817,730.

The Company conceives it to be its mission in the second century of its existence to carry forward the policies which have enabled it to serve and retain the confidence of the community for 100 years, and so to continue "the purpose of accommodating the citizens of the state."

JAMES H. PERKINS, *President*

THE FARMERS' LOAN AND TRUST COMPANY

16-22 WILLIAM STREET

FIFTH AVENUE OFFICE, 475 FIFTH AVENUE, AT 41ST STREET

JAMES H. PERKINS, *President*
Vice-Presidents
SAMUEL SLOAN
AUGUSTUS V. HEELY 2d
WILLIAM B. CARDOZO

Vice-Presidents
CORNELIUS B. AGNEW
WILLIAM A. DUNCAN
HORACE F. HOWLAND
HENRY KING SMITH